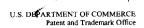
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## ASSIGNMENT

We, Toshiba America Electronic Components, Inc. a corporation organized under the laws of California, located at 19900 MacArthur Boulevard, Suite 400, Irvine, California 92612, U.S.A., the assignee of the following U.S. Patent Application;

SERIAL NO. DATE FILED INVENTOR TITLE OF INVENTION

10/850, 106 May 21, 2004 Y.KOHYAMA SILICON ON INSULATOR

DEVICE AND METHOD OF MANUFACTURING

THE SAME

hereby assign the entirety of our right, title and interest in said U.S. Patent Application, including all divisions, reissues, continuations, substitutions and extensions thereof and all rights arising under or pursuant to any and all international agreements, treaties or laws relating to the protection of industrial property, including rights of priority, resulting from the filing of any said application, to KABUSHIKI KAISHA TOSHIBA, a Japanese corporation, located at 1-1 Shibaura 1-chome, Minato-ku, Tokyo, Japan, their successors, assigns, or other legal representatives.

The undersigned is authorized to sign this document on behalf of the corporation.

Toshiba America Electronic

Components, Inc.

Name: Takeaki Tukuyama

RECORDED: 08/11/2005

Title: President

Date: Nov 22 04

PATENT REEL: 016880 FRAME: 0364