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Attorney Docket No.: 27A 3793

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12/27/05

1. Name of conveying party(ies):

YOSHIYUKI MATSUOKA and TADAYOSHI IWAKI

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

2. Name and address of receiving party(ies):

PRAIRIE DOG CO., LTD.
4-16, 3-chome, Azuchi-cho
Chuo-ku, Osaka-shi, Osaka-fu, Japan

112919 U.S. PTO
11/318964



3. Nature of conveyance:

- Assignment Merger
- Security Agreement Change of Name
- Other _____

Execution Date: 12/21/2005

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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: 12/21/2005

A. Patent Application No.(s)

B. Patent No.(s)

Additional numbers attached? Yes No

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

H. Henry Koda
KODA & ANDROLIA
2029 Century Park East, Suite 1140
Los Angeles, CA 90067-2983

6. Total number of applications and patents involved: [1]

7. Total fee (37 CFR 3.41) \$40

- Enclosed
- Authorized to be charged to deposit account

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9. Statement and signature.

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

H. Henry Koda, Reg. No. 27,729

Date: December 27, 2005

Total number of pages including cover sheet, attachments, and documents: [2]

Mail documents to be recorded with required cover sheet information to:

Director of the U.S. Patent & Trademark Office
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ASSIGNMENT

- (1-8) Insert Name(s) of Inventor(s)
 - (1) YOSHIYUKI MATSUOKA and (5)
 - (2) TADAYOSHI IWAKI (6)
 - (3) (7)
 - (4) (8)
- (9) Insert name of Assignee (9) PRAIRIE DOG CO., LTD.
- (10) Insert state of Incorporation of Assignee (10) Japan
- (11) Insert address of Assignee (11) 4-16, 3-chome, Azuchi-cho, Chuo-ku, Osaka-shi, Osaka-fu, Japan (hereinafter designated as the Assignee) the entire worldwide right, title and interest in the invention known as
- (12) Insert title of invention (12) METHOD OF MANUFACTURING A CAKE-SHAPED DECORATIVE ACCESSORY MADE OF A TOWEL
for which the undersigned has (have) executed an application for patent in the United States of America and all patent applications in foreign countries corresponding thereto or based thereon.
- (13) Insert Date of Signing of Application (13) on 12/21/2005

1) The undersigned agree(s) to execute all papers necessary in connection with any original, reissue, divisional and continuing United States and foreign applications for the above-identified invention and also to execute separate assignments in connection with such applications as the Assignee may deem necessary or expedient.

2) The undersigned agree(s) to execute all papers necessary in connection with any interference which may be declared concerning this application or continuation or division thereof and to cooperate with the Assignee in every way possible in obtaining evidence and going forward with such interference.

3) 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.

4) 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.

5) 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 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 any agreement in conflict herewith.

6) The undersigned hereby appoints WILLIAM L. ANDROLIA, Reg. No. 27,177 and H. HENRY KODA, Reg. No. 27,729 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 and Trademark Office for recordation of this document.

Date: Dec. 21, 2005 Signature of Inventor (1) Yoshiyuki Matsuoka

Date: Dec. 21, 2005 Signature of Inventor (2) Tadayoshi Iwaki

Date: _____ Signature of Inventor (3) _____

Date: _____ Signature of Inventor (4) _____

This assignment should preferably be signed before: (a) a Notary Public if within the U.S.A.; (b) a U.S. Consul if outside the U.S.A. If neither, then it should be signed before at least two witnesses who also sign here:

Date: _____ Witness _____

Date: _____ Witness _____