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To the Director of the U.S. Patent and Trademark Office, Washington, DC 20540, and to the attached documents or the new address(es) below.

1. Name of conveying party(les)/Execution Date(s):

Goang Tae Kim

Execution Date(s) January 3, 2006

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

3. Nature of conveyance:

- Assignment Merger
- Security Agreement Change of Name
- Government Interest Assignment
- Executive Order 9424, Confirmatory License
- Other

2. Name and address of receiving party(ies)

Name: Samsung Electronics Co., Ltd.

Internal Address: _____

Street Address: 416, Maetan-Dong,

Yeongtong-Gu, Suwon-Si,

City: Gyeonggi-Do

State: _____

Country: Republic of Korea Zip: _____

Additional name(s) & address(es) attached? Yes No

4. Application or patent number(s):

This document is being filed together with a new application.

A. Patent Application No.(s)

B. Patent No.(s)

Additional numbers attached? Yes No

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

Name: Irving Keschner

Internal Address: _____

Street Address: 21535 Hawthorne Blvd.
Suite 385

City: Torrance

State: California Zip: 90503

Phone Number: 310-543-5200

Fax Number: 310-543-0492

Email Address: _____

6. Total number of applications and patents involved:

1

7. Total fee (37 CFR 1.21(h) & 3.41) \$ 40

- Authorized to be charged by credit card
- Authorized to be charged to deposit account
- Enclosed
- None required (government interest not affecting title)

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9. Signature:

Signature

January 30, 2006

Date

Irving Keschner
Name of Person Signing

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

Documents to be recorded (including cover sheet) should be faxed to (703) 306-5995, or mailed to:
Mail Stop Assignment Recordation Services, Director of the USPTO, P.O.Box 1450, Alexandria, V.A. 22313-1450

113264 U.S. PTO
29/252912

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ASSIGNMENT

Whereas, We, "Goang Tae KIM of 202ho, Samsung Villa No. 6-18, Gwangmyung1-dong, Gwangmyung-si, Kyungki-do, Korea" have invented a new and useful "MP3 Player" for which an application for United States Letters Patent has been filed concurrently herewith; and

Whereas, SAMSUNG ELECTRONICS CO., LTD., a Republic of Korea business entity, having its principal place of business at Kyungki-Do, Republic of Korea, is desirous of acquiring the entire and exclusive right, title, and interest in and to the said invention and in and to any Letters Patent which may be granted and issued therefore in the United States and throughout the world,

Now, therefore, in consideration of the sum of TEN DOLLARS (\$10.00) to me in hand paid and other good and valuable consideration, the receipt of which is hereby acknowledged, We, the said "Goang Tae KIM" by these presents, do hereby sell, assign, transfer, and set over unto the said SAMSUNG ELECTRONICS CO., LTD., its successors and assign our entire and exclusive right, title, and interest in and to the said invention, in the United States and throughout the word, and in and to any Letters Patent which may be granted and issued therefore.

And we hereby authorize and request the Commissioner of Patents and Trademark to issue the said United States Letters Patent to the said SAMSUNG ELECTRONICS CO., LTD., its successors and assigns.

JAN. 3, 2006

K. G. T.

Date

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Whereas, We, "Goang Tae KIM of 202ho, Samsung Villa No. 6-18, Gwangmyung1-dong, Gwangmyung-si, Kyungki-do, Korea" have invented a new and useful "MP3 Player" for which an application for United States Letters Patent has been filed concurrently herewith; and

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JAN. 3, 2006

K. G. T.

Date