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PATENT

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To the Director of the U.S. Patent and Trademark Office: Please record the attached original document or copy thereof.

<p>1. Name of conveying party(ies):</p> <p>Mary Beth POANDL</p> <p>Type of Entity: Individual</p> <p>Additional names(s) of conveying party(ies) attached?</p>	<p>2. Name and Address of receiving party(ies):</p> <p>SDI Technologies, Inc.</p> <p>1299 Main Street</p> <p>Rahway, New Jersey 07065-0901</p> <p>Type of Entity: Corporation-New Jersey</p> <p>Additional name(s) & address(es) attached?</p>
<p>3. Nature of Conveyance:</p> <p>Assignment</p> <p>Execution Date: January 13, 2006</p>	
<p>4. Application number(s) or patent number(s):</p> <p>If this document is being filed together with a new application, the execution date of the application is:</p>	
<p>A. Application No.(s)</p> <p>29/251,090</p>	<p>B. Patent No.(s)</p>
<p>Additional numbers attached? No</p>	
<p>5. Name and address of party to whom correspondence concerning document should be mailed:</p> <p>OSTROLENK, FABER, GERB & SOFFEN, LLP</p> <p>1180 Avenue of the Americas</p> <p>New York, New York 10036-8403</p>	<p>6. Total number of documents involved: 1</p>
	<p>7. Total fee (37 CFR 3.41): \$ 40.00</p> <p>Enclosed as part of Check No. 23453</p> <p><small>In the event the actual fee is greater than the payment submitted or is inadvertently not enclosed or if any additional fee due is not paid, the Patent and Trademark Office is authorized to charge the underpayment to Deposit Account No. 15-0700.</small></p>
<p>DO NOT USE THIS SPACE</p>	
<p>8. To the best of my knowledge and belief, the foregoing information is true and correct and any attached copy is a true copy of the original document.</p> <p style="text-align: center;"> <div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="text-align: center;"> <p>Robert C. Faber</p> <p>_____ Name of Person Signing</p> </div> <div style="text-align: center;"> <p><i>Robert C. Faber</i></p> <p>_____ Signature</p> </div> <div style="text-align: center;"> <p>February 6, 2006</p> <p>_____ Date</p> </div> </div> <p style="text-align: right;">Total number of pages including cover sheet, attachments, and document: 2</p> </p>	

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WHEREAS, I, Mary Beth POANDL, as assignor, have invented certain improvements in AUDIO UNIT FOR MP3 PLAYER for which an application for United States Letters Patent has been executed by me of even date herewith; and

WHEREAS, SDI Technologies, Inc., a corporation organized under the laws of New Jersey and having a principal place of business at 1299 Main Street, Rahway, New Jersey 07065-0901, as assignee, is desirous of acquiring all right, title and interest in and to said invention and any Patent that may be granted therefor.

NOW, THEREFORE, in consideration of One Dollar (\$1.00) and other good and valuable consideration, the receipt of which is hereby acknowledged, I, as assignor, hereby sell, assign and set over to said assignee the entire right, title and interest for the United States and all other countries in and to said invention and the aforesaid application for Patent, all original, divisional, continuation, substitute, reissue and reexamination applications and patents applied for or granted therefor in the United States and all other countries, including all rights of priority from the filing of said application, and all rights for past infringement, and the Commissioner of Patents and Trademarks is hereby authorized and requested to issue all patents on said inventions or resulting therefrom to said assignee herein, as assignee of the entire interest therein; and the undersigned for myself and my legal representatives, heirs and assigns do hereby agree and covenant without further remuneration, to execute and deliver all divisional, continuation, reissue and other applications for Patent on said inventions and all assignments thereof to said assignee or its assigns, to communicate to said assignee or its representatives all facts known to the undersigned respecting said inventions, whenever requested, to testify in any interferences or other legal proceedings in which any of said applications or patents may become involved, to sign all lawful papers, make all rightful oaths, and to do generally everything necessary to assist assignee, its successors, assigns and nominees to obtain patent protection for said invention in the United States and all other countries, the expenses incident to said applications to be borne and paid by said assignee.

1/13/06
(Date)

Mary Beth Poandl
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