To the Honorable Commissioner of Patents and Trademarks: Please record the attached original documents or copy thereof.

1. Name of conveying party(ies):
   Minori TAMAGAWA
   Isamu MICHIHATA
   Noriyasu KUZUHARA

2. Name and address of receiving party(ies):
   KONICA MINOLTA OPTO, INC.
   2970 Ishikawa-machi, Hachioji-shi
   Tokyo, 192-8505 Japan

3. Nature of conveyance: ASSIGNMENT

   Execution Date(s): June 1, 2006

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 as follows:

   Execution Date(s): June 1, 2006

A. Patent Application No. (s)

B. Patent No.(s)

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

   FRISHAUF, HOLTZ, GOODMAN & CHICK, P.C.
   220 Fifth Avenue, 16th Floor
   New York, New York 10001-7708

6. Total number of applications and patents involved: 1

7. Total fee (37 CFR 3.41): $ 40.00

   [X] PTO Form 2038 (Payment by Credit Card)

   [X] Charge Deposit Account No. 06-1378 for any fees not covered by Form PTO-2038

8. Statement and signature:

   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.

   07/03/2006 MBELETE1 00000061 11477180

   Dated: June 28, 2006

   By HERBERT GOODMAN
   Reg. No. 17,081

   Express Mail* Mailing Label No. EV 919 338 639 US

   Date of Deposit: June 28, 2006

   I hereby certify that this paper and enclosed application and fee are being deposited with the United States Postal Service "Express Mail Post Office to Addressee" service under 37 CFR 1.10 on the date indicated above and is addressed to the Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

   Loni Valdes

   PATENT
   REEL: 018023 FRAME: 0364
Assignment

In consideration of value received, I, having a residence and post office address as stated below next to my name, the sole inventor (if only one name is listed below) or a joint inventor (if plural inventors are listed below) of an invention described in an application for United States patent entitled:

RETARDATION FILM, POLARIZING PLATE, AND LIQUID CRYSTAL DISPLAY DEVICE

sell and assign to
Konica Minolta Opto, Inc.,
a corporation of Japan having a business address at
2970 Ishikawa-machi, Hachioji-shi, Tokyo, 192-8505 Japan,
its successors, assigns or nominees, hereinafter referred to as "Assignee", my entire right, title and interest in and to said invention as disclosed, shown and described in said application for United States patent executed concurrently herewith;

and in and to all applications for patent and patents for said invention, in all countries of the world, 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 of said applications; and I authorize and request any official whose duty it is to issue patents, to issue any patent on said invention or resulting therefrom to said Assignee, and I agree that on request and without further consideration, but at the expense of said Assignee, I will communicate to said Assignee or its representatives all facts known to me respecting said invention and testify in any legal proceeding, sign all lawful papers, execute all divisional, continuing, reissue, or other applications, make all rightful oaths and declarations, and generally do everything possible to aid said Assignee to obtain and enforce proper patent protection for said invention in all countries.

I hereby grant to any attorney member of the following law firm the power to insert on this Assignment the Serial number and filing date of said application when known.

Frishauf, Holtz, Goodman & Chick, P.C. 220 fifth Avenue 16th Floor, New York, NY 10001 - 7708 U.S.A.

<table>
<thead>
<tr>
<th>INVENTOR; SIGNATURE</th>
<th>DATE</th>
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<tr>
<td>Minori Tamagawa</td>
<td>June 1, 2006</td>
<td>Hino-shi, Tokyo, Japan</td>
</tr>
<tr>
<td>Type:</td>
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<td>c/o Konica Minolta Opto, Inc. 2970 Ishikawa-machi, Hachioji-shi, Tokyo, 192-8505 Japan</td>
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<tr>
<td>Isamu Michihata</td>
<td>June 1, 2006</td>
<td>Machida-shi, Tokyo, Japan</td>
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NOTES: MUST BE DATED. WITNESS DESIRABLE LEGALIZATION NOT REQUIRED.

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220 fifth Avenue 16th Floor
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PATENT REEL: 018023 FRAME: 0365
<table>
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<tr>
<th>Sign: Noriyasu Kuzuhara</th>
<th>Date: June 1, 2006</th>
<th>Kunitachi-shi, Tokyo, Japan</th>
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<tr>
<td>Type: Noriyasu KUZUHARA</td>
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