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Conveying Party (ies): (Last, First, Middle Initial) Execution Date

First party Name: NIINAE, Toshinobu August 24, 2006

Second party Name:

Third party Name:

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

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Receiving Party (ies):

First party Name: NEOMAX CO., LTD.
Address: 4-7-19, Kitahama, Chuo-ku, Osaka-shi, Osaka 541-0041 Japan

Second party Name:
Address:

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

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Pages Enter the total number of pages of the attached conveyance document: 1
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If this document is being filed together with a new application, enter the date the application was signed by the first named executing inventor: August 24, 2006

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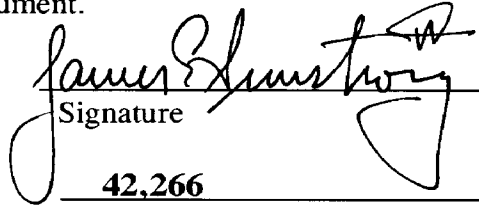
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Statement and signature

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.

James E. Armstrong, IV

Name of Person Signing


Signature

February 9, 2007

Date

42,266

Registration No.

Rev. 11/00

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U.S. ASSIGNMENT

IN CONSIDERATION of the sum of One Dollar (\$1.00), and of other good and valuable consideration paid to the undersigned inventor(s) (hereinafter ASSIGNOR) by
NEOMAX Co., Ltd. of 4-7-19, Kitahama, Chuo-ku, Osaka-shi, Osaka 541-0041 JAPAN

(Insert ASSIGNEE's
Name(s) Address(es))

(hereinafter ASSIGNEE), the receipt of which is hereby acknowledged, the undersigned ASSIGNOR hereby sells, assigns and transfers to ASSIGNEE the entire and exclusive right, title and interest to the invention entitled:

(Title of Invention)

**METHOD FOR PRODUCING RARE EARTH METAL-BASED PERMANENT MAGNET
 HAVING COPPER PLATING FILM ON THE SURFACE THEREOF**

(*If the assignment is
being filed after the
filing of the
application, this
section must be
completed)

for which application for Letters Patent of the United States was executed on even date herewith unless otherwise indicated below:

* filed on _____, Serial No. _____.

(Armstrong, Kratz, Quintos, Hanson & Brooks, LLP is hereby authorized to insert the serial code, serial number and/or filing date hereon, when known)

and all Letters Patent of the United States to be obtained therefor on said application or any continuation, divisional, substitute, reissue or reexamination thereof for the full term or terms for which the same may be granted.

The ASSIGNOR agrees to execute all papers necessary in connection with the application and any continuation, divisional, reissue or reexamination applications thereof and also to execute separate assignments in connection with such applications as the ASSIGNEE may deem necessary or expedient.

The ASSIGNOR agrees to execute all papers necessary in connection with any interference, litigation, or other legal proceeding which may be declared concerning this application or any continuation, divisional, reissue or reexamination thereof or Letters Patent or reissue patent issued thereon and to cooperate with the ASSIGNEE in every way possible in obtaining and producing evidence and proceeding with such interference, litigation, or other legal proceeding.

IN WITNESS WHEREOF, the undersigned inventor(s) has (have) affixed his/her/their signature(s).

(Signatures)

<u>Toshinobu Niinae</u> (Signature)	<u>Toshinobu NIINAE</u> (Type Name)	<u>August 24, 2006</u> (Date)
_____ (Signature)	_____ (Type Name)	_____ (Date)
_____ (Signature)	_____ (Type Name)	_____ (Date)
_____ (Signature)	_____ (Type Name)	_____ (Date)
_____ (Signature)	_____ (Type Name)	_____ (Date)
_____ (Signature)	_____ (Type Name)	_____ (Date)

NO LEGALIZATION REQUIRED

Rev. 01/04