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1. Name of conveying party(ies):

Peter AMON
Jürgen PANDEL

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

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Wittelsbacherplatz 2
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3. Nature of conveyance:

Assignment Merger
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Execution Date(s): May 7, 2007; May 7, 2007

4. Application number(s) or patent number(s):

This document is being filed together with a new application.

OR

This document is being filed after filing of the application:

(a) Patent Application No(s) , filed ; or
(b) Patent No(s) , issued .

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

STAAS & HALSEY LLP Our Docket: 1454.1836
Attention: Richard A. Gollhofer
1201 New York Ave., N.W., Suite 700
Washington, D.C. 20005

6. Total number of applications and patents involved: 1

7. Total fee (37 CFR 3.41)..... (\$ 40.00 per Patent or Application in Assignment)

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For good and valuable consideration, I/we, the undersigned

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(Title:) **TRANSCODING METHOD AND DEVICE**

disclosed in the PCT international application for Letters Patent designating the United States, said application being identified in our records as

Applicants File No. **2004P13199WCUS**
and filed as PCT-application **PCT/EP2005/055846**

and in and to said application and all divisional, continuing substitute, renewal, reissue and all other applications for Letters Patent which have been or shall be filed in the United States on any of said improvements; and in and to all original and reissued patents which have been or shall be issued in the United States on said improvements;

hereby agree that said Assignee may apply for and receive Letters Patent for said improvements in its own name and that when requested without charge to but at the expense

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Date: May 07, 2007

Peter Amon

Peter Amon

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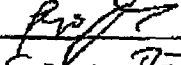
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Date: May 07, 2007

Dr. Jürgen Pandel

Dr. Jürgen Pandel

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