

09-07-2007

U.S. PTO
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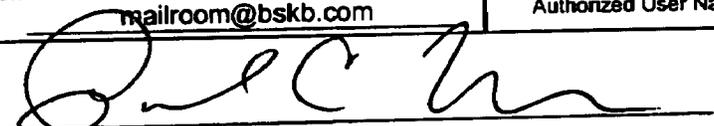
U.S. DEPARTMENT OF COMMERCE
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AGENTS ONLY

To the Director of the U.S. Patent and Trademark Office: Please record the attached documents or the new address(es) below.

<p>1. Name of conveying party(ies): Isao MATSUI (08/04/2007) and Yota UESAKA (08/07/2007)</p> <p>Additional name(s) of conveying party(ies) attached? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>	<p>2. Name and address of receiving party(ies)</p> <p>Name: <u>JTEKT Corporation</u></p> <p>Internal Address: _____</p> <p>Street Address: _____</p> <p>5-8, Minamisemba 3-chome, Chuo-ku Osaka-shi, Osaka 542-8502 JAPAN</p> <p>City: _____</p> <p>State: _____</p> <p>Country: _____ Zip: _____</p> <p>Additional name(s) & address(es) attached: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>
<p>3. Nature of conveyance/Execution Date(s):</p> <p>Execution Date(s): <u>in parentheses after inventor name</u></p> <p><input checked="" type="checkbox"/> Assignment <input type="checkbox"/> Merger <input type="checkbox"/> Change of Name <input type="checkbox"/> Security Agreement <input type="checkbox"/> Joint Research Agreement <input type="checkbox"/> Government Interest Assignment <input type="checkbox"/> Executive Order 9424, Confirmatory License <input type="checkbox"/> Other _____</p>	<p>4. Application or patent number(s): <input checked="" type="checkbox"/> This document is being filed together with a new application.</p> <p>A. Patent Application No.(s) NEW</p> <p>B. Patent No.(s)</p> <p>Additional numbers attached? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>
<p>5. Name and address to whom correspondence concerning document should be mailed:</p> <p>Name: <u>Paul C. Lewis</u> <u>BIRCH, STEWART, KOLASCH & BIRCH, LLP</u></p> <p>Internal Address: <u>Atty. Dkt.: 4731-0170PUS1</u></p> <p>Street Address: <u>8110 Gatehouse Road</u> <u>Suite 100 East</u> <u>P.O. Box 747</u></p> <p>City: <u>Falls Church</u> State: <u>VA</u> Zip: <u>22040-0747</u></p> <p>Phone Number: <u>(703) 205-8000</u></p> <p>Fax Number: <u>(703) 205-8050</u></p> <p>Email Address: <u>mailroom@bskb.com</u></p>	<p>6. Total number of applications and patents involved: 1</p> <p>7. Total fee (37 CFR 1.21(h) & 3.41) \$ <u>40.00</u></p> <p><input type="checkbox"/> Authorized to be charged by credit card <input checked="" type="checkbox"/> Authorized to be charged to deposit account <input type="checkbox"/> Enclosed <input type="checkbox"/> None required (government interest not affecting title)</p> <p>8. Payment Information</p> <p>a. Credit Card Last 4 Numbers _____ Expiration Date _____</p> <p>b. Deposit Account Number <u>02-2448</u> Authorized User Name <u>Paul C. Lewis</u></p>
<p>9. Signature:  _____</p> <p style="text-align: right;">August 28, 2007</p> <p style="text-align: center;">Date</p> <p style="text-align: center;">Signature</p> <p><u>Paul C. Lewis - 43,368</u></p> <p style="text-align: center;">Name of Person Signing</p> <p style="text-align: right;">Total number of pages including cover sheet, attachments, and documents: 4</p>	

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Additional Conveying Party(ies)/Execution Date(s) (1. Continued):

Additional Assignees (2. Continued):

Assignee Name: Fuji Kiko Co., Ltd.

Internal Address:

Street Address: 2028, Washizu
Kosai-Shi, Shizuoka
431-0431
JAPAN

City: _____ State: _____ Country: _____ Zip: _____

Assignee Name: _____

Internal Address:

Street Address:

City: _____ State: _____ Country: _____ Zip: _____

Assignee Name: _____

Internal Address:

Street Address:

City: _____ State: _____ Country: _____ Zip: _____

Additional Applications and/or Patents (4. Continued):

Additional Patent Application Numbers
4A. Continued:

Additional Patent Numbers
4B. Continued:

Additional numbers attached?

Yes

No

BIRCH, STEWART, KOLASCH & BIRCH, LLP

UNITED STATES PATENT RIGHTS, OR
UNITED STATES PLUS ALL FOREIGN PATENT RIGHTS

ASSIGNMENT

Application No. NEW Filed 08/28/07

Insert Name(s) of Inventor(s) ***** (Given Name FAMILY NAME (ALL CAPS)) *****

WHEREAS, **Isao MATSUI and Yota UESAKA** (hereinafter designated as the undersigned) has (have) invented certain new and useful improvements in:

Insert Title of Invention **ADJUSTABLE STEERING APPARATUS**

for which an application for Letters Patent of the United States of America has been executed by the undersigned (except in the case of a provisional application)

Insert Date of Signing of Application **on August 4, 2007 and August 7, 2007; respectively ; and**

Insert Name of Assignee **WHEREAS, JTEKT Corporation**

Insert Address of Assignee **of 5-8, Minamisemba 3-chome, Chuo-ku, Osaka-sbi, Osaka 542-8502 JAPAN**

Insert Name of Assignee **WHEREAS, Fuji Kiko Co., Ltd.**

Insert Address of Assignee **of 2028, Washizu, Kosai-sbi, Shizuoka 431-0431 JAPAN**

its heirs, successors, legal representatives and assigns (hereinafter designated as the Assignee) is desirous of acquiring the entire right, title and interest in and to said invention and in and to any Letters Patent(s) that may be granted therefor in the United States of America and

CHECK BOX IF APPROPRIATE **in any foreign countries.**

NOW, THEREFORE, in consideration of the sum of Ten Dollars (\$10.00) to the undersigned in hand paid, the receipt of which is hereby acknowledged, and other good and valuable consideration, the undersigned has (have) sold, assigned and transferred, and by these presents does sell, assign and transfer unto said Assignee the full and exclusive right to the said invention in the United States of America, its territories, dependencies and possessions and the entire right, title and interest in and to any and all Letters Patent(s) which may be granted therefor in the United States of America, its territories, dependencies and possessions, and if the box above is designated, in any and all foreign countries;

and to any and all divisions, reissues, continuations, conversions and extensions thereof for the full term or terms for which the same may be granted.

The undersigned agree(s) to execute all papers necessary in connection with this application and any continuing, divisional, conversion or reissue applications thereof and also to execute separate assignments in connection with such applications as the Assignee may deem necessary or expedient.

The undersigned agree (s) to execute all papers necessary in connection with any interference which may be declared concerning this application or continuation, division, conversion or reissue thereof or Letter Patent(s) 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.

The undersigned agree(s) to execute all papers and documents and to perform any act which may be necessary in connection with claims or provisions of the International Convention for the Protection of Industrial Property or similar agreements.

The undersigned agree(s) to perform all affirmative acts which may be necessary to obtain a grant of a valid United States of America patent(s) or a grant of a valid United States of America and any foreign patent(s) to the Assignee and to vest all rights therein hereby conveyed to said Assignee as fully and entirely as the same would have been held by the undersigned if this Assignment and sale had not been made.

The undersigned hereby authorize(s) and request(s) the Patent and Trademark Office Officials in the United States of America and in any foreign countries to issue any and all Letters Patents resulting from said application or any continuing, divisional conversion or reissue applications thereof to the said Assignee, as Assignee of the entire interest, and hereby covenants that he has (they have) the full right to convey the entire interest herein assigned, and that he has (they have) not executed, and will not execute, any agreement in conflict herewith.

The undersigned hereby grant(s) the law firm of Birch, Stewart, Kolasch & Birch, LLP the power to insert on this Assignment any further identification which may be necessary or desirable in order to comply with the rules of the U.S. Patent and Trademark Office for recordation of this document.

The undersigned hereby covenant(s) that no assignment, sale, agreement or encumbrance has been or will be made or entered into which would conflict with this assignment.

In witness whereof, executed by the undersigned on the date(s) opposite the undersigned name(s).

Date August 4, 2007

Name of Inventor Isao Matsui
 (signature) **Isao MATSUI**

Date August 7, 2007

Name of Inventor Yota Uesaka
 (signature) **Yota UESAKA**