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	Masahiro OKA	13-	IOWA DENK -9, Shibadai nato-ku, Tok	mon 1-chome		
	Additional name(s) of conveying party(ies) attached? Yes I		·			
	3. Nature of conveyance/Execution Date(s):					
	Execution Date(s): August 14, 2007					
	☑ Assignment					
	□ Security Agreement □ Change of Name					
	□ Joint Research Agreement					
	Government Interest Assignment					
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	Other			ne(s) & address(es) attached? Ves No	_	
	4. Application number(s) or patent number(s):		_	filed together with a new application		
	A. Patent Application No.(s)	B. Paten	it No.(s)			
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	SUGHRUE MION, PLLC	7. Total f	otal fee (37 CFR 1.21(h) & 3.41): \$40.00			
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ASSIGNMENT

Whereas, I/we, Masahiro OKA of c/o SHOWA DENKO HD K.K., 5-1, Yawata Kaigan dori, Ichihara-shi, Chiba-ken, Japan hereinafter called assignor(s), have invented certain improvements in

PRODUCTION PROCESS OF MAGNETIC RECORDING MEDIUM, MAGNETIC RECORDING MEDIUM, AND MAGNETIC RECORDING AND REPRODUCING APPARATUS

and executed an application for Letters Patent of the United States of America therefor on

August 14, 2007 ; and

Whereas, SHOWA DENKO K.K. of 13-9, Shibadaimon 1-chome, Minato-ku, Tokyo, Japan (assignee),

desires to acquire the entire right, title and interest in the application and invention, and to any United States and

foreign patents to be obtained therefor;

Now therefore, for valuable consideration, receipt whereof is hereby acknowledged,

I/We, the above named assignor(s), hereby sell, assign and transfer to the above named assignee, its successors and assigns, the entire right, title and interest in the application and the invention disclosed therein for the United States of America and all countries foreign thereto, including the rights of priority under the International Convention of Paris (1883) as amended, and I/we request the Director - U.S. Patent and Trademark Office to issue any Letters Patent granted upon the invention set forth in the application to the assignee, its successors and assigns; and I/we hereby agree that the assignee may apply for foreign Letters Patent on the invention and I/we will execute without further consideration all papers deemed necessary by the assignee in connection with the United States and foreign applications when called upon to do so by the assignee.

I/We hereby authorize and request my/our attorneys SUGHRUE MION, PLLC of 2100 Pennsylvania Avenue, N.W., Washington, D.C. 20037-3213 to insert here in parentheses (Application number ______, filed ______) the filing date and application number of said application when known.

Date: August 14, 2007

s/____ Masshiv (Masahiro OKA

Date:

s/	
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(Legalization not required for recording but is prima facie evidence of execution under 35 U.S.C. § 261)