

PATENT ASSIGNMENT

Electronic Version v1.1
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SUBMISSION TYPE:	NEW ASSIGNMENT								
NATURE OF CONVEYANCE:	ASSIGNMENT								
CONVEYING PARTY DATA									
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:70%;">Name</th> <th>Execution Date</th> </tr> </thead> <tbody> <tr> <td>Siemens Aktiengesellschaft</td> <td>09/30/2006</td> </tr> <tr> <td>BenQ Corporation</td> <td>12/28/2006</td> </tr> <tr> <td>BenQ Mobile GmbH & Co. OHG</td> <td>08/07/2007</td> </tr> </tbody> </table>		Name	Execution Date	Siemens Aktiengesellschaft	09/30/2006	BenQ Corporation	12/28/2006	BenQ Mobile GmbH & Co. OHG	08/07/2007
Name	Execution Date								
Siemens Aktiengesellschaft	09/30/2006								
BenQ Corporation	12/28/2006								
BenQ Mobile GmbH & Co. OHG	08/07/2007								
RECEIVING PARTY DATA									
Name:	PALM, INC.								
Street Address:	950 W. MAUDE AVENUE								
City:	SUNNYVALE								
State/Country:	CALIFORNIA								
Postal Code:	94085								
PROPERTY NUMBERS Total: 1									
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:30%;">Property Type</th> <th>Number</th> </tr> </thead> <tbody> <tr> <td>Patent Number:</td> <td>7123591</td> </tr> </tbody> </table>		Property Type	Number	Patent Number:	7123591				
Property Type	Number								
Patent Number:	7123591								
CORRESPONDENCE DATA									
Fax Number:	(612)332-8352								
<i>Correspondence will be sent via US Mail when the fax attempt is unsuccessful.</i>									
Email:	SBARTL@INTELLEVATE.COM								
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Address Line 4:	MINNEAPOLIS, MINNESOTA 55402								
ATTORNEY DOCKET NUMBER:	1070P5169								
NAME OF SUBMITTER:	Spencer A Bartl								

Total Attachments: 38
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PATENT

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CHANCE

TABLE OF CONTENTS

1. Definitions and Interpretation	5
2. General Principle of the Transaction	5
3. Central MD Assets and MD Shares	6
4. Sale and Purchase of Local MD Assets	9
5. Transfer of Contracts	20
6. Assumption of Liabilities	24
7. Employees and Pensions	25
8. Purchase Price	26
9. Actions Prior to Closing	32
10. Conditions to closing	35
11. Closing	37
12. Representations and Warranties	38
13. Remedies of Buyer	39
14. Remedies of Seller	43
15. Covenant of Seller	43
16. Indemnities	45
17. Further Covenant	50
18. Parties' Representatives/Executive Committees	53
19. Miscellaneous Matters	55
20. Costs and Expenses	56

Siemens AG

RemQ Corporation

MASTER SALE AND PURCHASE AGREEMENT

COURTESY OF THE FEDERAL BUREAU OF INVESTIGATION, U.S. DEPARTMENT OF JUSTICE, WASHINGTON, D.C. 20535. THIS DOCUMENT IS A REPRODUCTION OF THE ORIGINAL DOCUMENT ON FILE WITH THE FBI.

21. General Provisions 56

22. Governing Law and Dispute Settlement 60

THIS MASTER SALE AND PURCHASE AGREEMENT has been made on 6 June 2005 as amended on 30 September 2005.

BETWEEN

- (1) Siemens AG (hereinafter referred to as "Seller"), a company incorporated in Germany, whose principal place of business is in Berlin and Munich, postal address: Siemens AG, D-80312 München, Germany; and
- (2) BenQ Corporation (hereinafter referred to as "Buyer"), a company incorporated in Taiwan, whose principal place of business is at 157 Shan-Ying Road, Gueishan, Taoyuan 333, Taiwan, R.O.C.

(Seller and Buyer are hereinafter referred to jointly as the "Parties" and individually as a "Party").

WHEREAS

- (A) Seller operates a mobile device business in a number of jurisdictions. The mobile device business comprises *inter alia* research, development, production and sale of mobile communication terminals, including mobile telephones and data transmission devices incorporating wireless standards as well as the provision of related services. The mobile device business is operated as a group of Seller's communication division.
- (B) Buyer is a company active in the areas of communication and multimedia device business. The communication and multimedia device business comprises *inter alia* research, development, production and sale of imaging devices, color laser printers, digital media devices, network displays and mobile communication terminals, including mobile telephones and data transmission devices incorporating wireless standards as well as the provision of related services.
- (C) Seller desires to sell the mobile device business to Buyer and Buyer desires to buy the mobile device business from Seller subject to the terms and conditions as provided for in this Agreement.

NOW, therefore, the Parties hereto agree as follows:

¹ This version shows the amended MSPA. Amendments are indicated in this text.

1. DEFINITIONS AND INTERPRETATION

- 1.1 Capitalized terms used in this Agreement shall have the meaning assigned to them in Schedule 1.
- 1.2 A reference to any statute or statutory provision shall be construed as a reference to the same as it has been in force as of Signing, unless indicated otherwise.
- 1.3 Headings are for convenience only and do not affect the interpretation.
- 1.4 Schedules, Exhibits and any other attachments hereto form part of this Agreement and any reference to this Agreement shall include such Schedules, Exhibits and other attachments hereto.
- 1.5 References to any defined term in the singular shall, if the context so demands, also include the plural and vice-versa.
- 1.6 The terms "including", "such as" and equivalent terms shall be construed as illustrative and not as restrictive.
- 1.7 References to any German legal term for any action, remedy, method of judicial proceeding, legal document, legal status, court, official or any other legal concept shall, in respect of any jurisdiction other than Germany, be interpreted to include the legal concept which most closely corresponds to that jurisdiction to the German legal term. In this Agreement where a German term has been inserted in quotation marks and/or italics it alone (and not the English term to which it relates) shall be authoritative for the purpose of the interpretation of the relevant English term in this Agreement.

3. CENTRAL MD ASSETS AND MD SHARES

3.2 Other Intellectual Property Rights

As of the Closing Date, Seller shall sell and transfer to Buyer or a Buyer Local Entity selected intellectual property rights, and Seller shall grant to Buyer or a Buyer Local Entity a license at the terms and subject to the conditions of the Intellectual Property Rights Agreement in the form of Exhibit 3.2.1 (such agreement to be entered into at Closing). The Parties agree that Seller is under no obligation to transfer to Buyer or a Buyer Local Entity any patents, trademarks or intellectual property rights other than provided for in the Intellectual Property Rights Agreement and the Patent Cross License Agreement.

11. CLOSING

11.1 Date and Place

Closing shall take place (i) if the last of the Closing Conditions is met by the 15th day of a month, on the last day of the month in which the last of the Closing Conditions have been satisfied or (ii) if the last of the Closing Conditions is met after the 15th day of a month, on the last day of the month following the month during which the last of the Closing Conditions have been satisfied or (iii) on such other date and time as the Parties hereto may agree (the "Closing Date"). Each Party undertakes to use its respective Reasonable Best Efforts to effect Closing on 30 September 2015. Closing shall take place at the offices of Clifford Chance, Theresienstraße 4-6, 80333 Munich or at such other location as the Parties may agree.

any procedural aspects, said rules shall be supplemented by the provisions of the German Code of Civil Procedure (*Zivilprozessordnung*). The proceedings shall be conducted and any award shall be rendered in English. The seat of arbitration shall be Zurich, Switzerland.

Schedule 1 to Master Sale and Purchase Agreement

Definitions

As used in this Agreement in capitalized form, the following terms shall have the following meaning. Capitalized terms used in this Agreement but not defined herein shall have the meaning ascribed to them in the Related Agreements.

Agreement shall mean this master sale and purchase agreement, including all its Schedules and Exhibits.

Closing Date shall have the meaning set forth in Section 1.1.1.

Bayer shall mean Bayer Corporation.

Intellectual Property Rights. Agreements shall mean the intellectual property rights agreement to be entered into at Closing in the form set forth in Exhibit 3.2.1.

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Selbstball nach Siemens AG.

INTELLECTUAL PROPERTY RIGHTS AGREEMENT

This INTELLECTUAL PROPERTY RIGHTS AGREEMENT ("IP Agreement") is entered into as of 30 September 2005 (the "Effective Date") between BenQ Corporation, a corporation organized under the laws of the Republic of China ("Buyer") and Siemens Aktiengesellschaft, a corporation organized under the laws of Germany ("Seller"). Buyer and Seller are sometimes referred to herein individually as a "Party" and collectively as the "Parties."

RECITALS

WHEREAS, Seller is engaged in the MD Business and

WHEREAS, Seller desires to sell to Buyer, and Buyer desires to purchase from Seller, the MD Business (as defined in the Master Sale and Purchase Agreement), all on the terms and subject to the conditions set forth in the Master Sale and Purchase Agreement between the parties dated 6 June 2005 ("MSPA") and the other documents contemplated by the MSPA, including this IP Agreement;

AGREEMENT

NOW THEREFORE, the Parties agree as follows:

ARTICLE I

DEFINITIONS

As used in this IP Agreement, the following terms have the meanings specified or referred to in this Section I and are equally applicable to both the singular and plural forms. Capitalized terms not otherwise defined in this IP Agreement have the meanings set forth in Schedule 1 to the MSPA. Any agreement referred to below will mean such agreement as amended, supplemented and modified from time to time to the extent permitted by the applicable provisions thereof and by this Agreement.

"Assigned Patents" means the Patent Rights including certain Essential Patents for GSM/GPRS/EDGE Standards and 3G Standards, set forth in Schedule 1.3 and other Patent Rights set forth in Schedule 1.4.

"Essential Patent" means any Patent Right claiming an apparatus, combination, method, service or process technically necessary for compliance with either the GSM/GPRS/EDGE Standard and/or the 3G Standard, as applicable, under the laws of the country which issued or published the Patent Right.

"Intellectual Property Rights" means any or all of the following throughout the world in, whether registered or unregistered, as applicable: (i) Patent Rights; (ii) Proprietary Information and Technology; (iii) Copyrights and all applications therefore, and all other rights corresponding thereto throughout the world; (v) all rights in industrial designs as recognized by any country in the world, and any registrations and applications therefore; (vi) Trademarks; and (vii) any similar corresponding or equivalent intellectual property rights to any one of the foregoing.

"Patent Rights" means all classes or types of patents and patent applications, including utility models, provisional applications, design patents, registered and unregistered industrial designs and all other similar protection of inventions as recognized by applicable law, for the aforementioned, in all countries of the world and all related continuations, continuing prosecution applications, continuations-in-part, divisions, divisionals, extensions, substitutions, renewals, confirmations, reissues, re-registrations, patent disclosures, inventions (whether or not patentable) or improvements thereto.

"Seller Intellectual Property Rights" (or **"Seller IP Rights"**) means any and all Intellectual Property Rights owned by Seller on the Effective Date of this Agreement, and any Intellectual Property Rights created or otherwise acquired by Seller between the Effective Date of this IP Agreement and the Closing Date.

"Transferred IP Assets" means the
Assigned Patents,

ARTICLE II

TRANSFER AND LICENSE OF IP ASSETS

- 2.1. Assignment of Transferred IP Assets. Upon the terms and subject to the conditions of this IP Agreement, Seller hereby agrees to sell, assign, transfer, convey and deliver to Buyer at the Closing Date, and Buyer hereby agrees to purchase, acquire and accept from Seller at the Closing Date, all right, title and interest in and to the Transferred IP Assets and all versions thereof existing as of the Effective Date of this IP Agreement and all versions created or acquired by Seller between the Effective Date of this IP Agreement and the Closing Date.

- a. Assignment to Buyer of Transferred IP. The provisions of this Section 2.1 will take effect immediately upon the Closing Date,



- (5) **Patents:** Seller hereby transfers and assigns to Buyer, as of the Closing Date, all right, title and interest in and to the Assigned Patents, and acknowledges that Seller will, on the Closing Date, and Buyer accepts the transfer and assignment of execute a Patent Assignment Agreement in substantially the form attached as Exhibit B to this IP Agreement. The transfer and assignment also includes without limitation, any current and future claims towards third parties arising from the permitted or unpermitted use or exploitation or the violation of the Assigned Patents, in particular any license fees, milestone payments, damage claims, claims for injunction, claims for destruction, claims for information, claims on account of unjust enrichment in case of violation of Assigned Patents.

2.2. Recordal of Ownership of Intellectual Property. Seller agrees to cooperate fully with Buyer and to use commercially reasonable efforts to assist Buyer to evidence and perfect the assignment and transfer of and to record the assignment of the Transferred IP Assets at no additional expense to Buyer. Seller will execute, or cause to be executed, all documents Buyer may reasonably request after the Closing Date for such purposes, including but not limited to the form, Patent Assignment Agreement attached to this Agreement as Exhibit 1 B, provided that such requests and documents are consistent with this Agreement.

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IN WITNESS WHEREOF, the parties hereto have executed and delivered this IP Agreement with legal and binding effect as of the date and year first above written.

7

Sept 30, 2005

BenQ Corporation

Siemens Aktiengesellschaft

By:

By:

Name:

Name:

[Signature] Weiyu Luo

[Signature] Zott

Title:

Title:

Controller, BenQ Corp.

Head of LS Com

By:

Name:

[Signature] Weidel

WEIDEL

Title:

Head of CT IP Com

Exhibit B

PATENT ASSIGNMENT AGREEMENT

In accordance with and subject to that certain Intellectual Property Agreement, dated 30 September 2005 between BenQ Corporation, a corporation organized under the laws of the Republic of China ("Buyer") and Siemens Aktiengesellschaft, a corporation organized under the laws of Germany ("Seller"), this PATENT ASSIGNMENT AGREEMENT ("Assignment") is entered into as of 30 September 2005, by and among Buyer and Seller.

A. WHEREAS, Seller wishes to assign to Buyer, and Buyer wishes to acquire from Seller, all right, title, and interest in and to the patents and pending patent applications identified on Annex A (= Essential Patents (Schedule 1.3) and Other Patent Rights (Schedule 1.4) (the "Assigned Patent Rights") throughout the world.

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Seller and Buyer agree as follows:

1. Seller hereby sells, assigns, transfers, conveys, and delivers to Buyer right, title, and interest in and to (a) the Assigned Patent Rights, (b) the inventions claimed in the Assigned Patent Rights, (c) any and all patents registered in Europe which have been or may be granted on such claimed inventions, (d) all foreign patents which claim priority based on and correspond to the Assigned Patent Rights throughout the world, (e) all divisions, renewals, reissues, continuations, extensions, and continuations-in-part of the Assigned Patent Rights, (f) all current and future claims towards third parties arising from the permitted or unpermitted use or exploitation or the violation of the Assigned Patent Rights, in particular any license fees, milestone payments, damage claims, claims for injunction, claims for destruction, claims for information, claims on account of unjust enrichment in case of violation of Assigned Patent Rights, including the right to fully and entirely replace Seller in all matters related thereto.
2. The entire interest assigned herein is to be held and enjoyed by Buyer and by its successors, assignees, and legal representatives to the full end of the terms of the patents that have been or may be granted on the Assigned Patent Rights, as fully and entirely as the same would have been held by Seller had this Assignment not been made.
3. In furtherance of this Assignment, Seller hereby acknowledges that, from this date forward, Buyer has succeeded to all right, title, and standing of Seller to (a) receive all rights and benefits pertaining to the Assigned Patent Rights, (b) institute and prosecute all suits and proceedings and take all actions that Buyer, in its sole discretion, may deem necessary or proper to collect, assert, or enforce any claim, right, or title of any kind in and to any and all of the Assigned Patent Rights, and (c) defend and compromise any and all

such actions, suits, or proceedings relating to such Assigned Patent Rights and do all other such acts and things in relation thereto as Buyer, in its sole discretion, deems advisable.

B. WHEREAS, good faith negotiations as provided for under Section 2.1.5 of the Intellectual Property Agreement have taken place between the Seller and the Buyer

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, as a result of the good faith negotiations Seller and Buyer agree as follows:

1. Seller shall transfer the patent rights identified in Annex B to Buyer.
2. Seller shall identify at its own discretion, another fifty six (56) patent families out of the list in Annex C which shall be transferred to Buyer. Of these fifty six (56) patent families, forty (40) shall be identified by Seller within four (4) months following the Closing Date, the other sixteen (16) shall be identified within nine (9) months following the Closing Date. Should an Office Action or Search Report on the time of identification for transfer to Buyer hold one of the patent rights of the patent families consisting only of pending applications identified by Seller, to lack novelty, the patent family thereby concerned shall not be counted towards the fifty six (56) patent families to be transferred to Buyer and does not have to be offered by Seller for transfer to Buyer.
3. Within twelve (12) months following the Closing Date, Seller shall identify at its own discretion, another seventy five (75) patent families out of the list in Annex D, which shall be transferred to Buyer. These seventy five (75) patent rights shall be transferred in addition to the fifty six (56) patent rights to be transferred under Section B.2 here above. Should an Office Action or Search Report on the time of identification for transfer to Buyer hold one of the patent rights of the patent families consisting only of pending applications identified by Seller, to lack novelty, the patent family thereby concerned shall not be counted towards the seventy five (75) patent families to be transferred to Buyer and does not have to be offered by Seller for transfer to Buyer.

The patent rights that will be transferred in accordance with B.1 to B.3 shall be referred to hereunder as the "Further Patent Rights".

4. With regard to all Further Patent Rights, Seller hereby sells, assigns, transfers, conveys, and delivers to Buyer right, title, and interest in and to (a) the Further Patent Rights, (b) the inventions claimed in the Further Patent Rights, (c) any and all patents registered in Europe which have been or may be granted on such claimed inventions, (d) all foreign patents which claim priority based on and correspond to the Further Patent Rights throughout the world, (e) all divisions, renewals, reissues, continuations, extensions, and continuations-in-part of the Further Patent Rights, (f) all current and future claims towards third parties arising from the permitted or unpermitted use or exploitation or the violation of

the Further Patent Rights, in particular any license fees, milestone payments, damage claims, claims for injunction, claims for destruction, claims for information, claims on account of unjust enrichment in case of violation of Further Patent Rights, including the right to fully and entirely replace Seller in all matters related thereto.

5. The entire interest assigned herein is to be held and enjoyed by Buyer and by its successors, assignees, and legal representatives to the full end of the terms of the patents that have been or may be granted on the Further Patent Rights, as fully and entirely as the same would have been held by Seller had this Assignment not been made.
6. In furtherance of this Assignment, Seller hereby acknowledges that, from this date forward, respectively from the date of the transfer for the patent rights under B.2 and B.3, Buyer has succeeded to all right, title, and standing of Seller to (a) receive all rights and benefits pertaining to the Further Patent Rights, (b) institute and prosecute all suits and proceedings and take all actions that Buyer, in its sole discretion, may deem necessary or proper to collect, assert, or enforce any claim, right, or title of any kind in and to any and all of the Further Patent Rights, and (c) defend and compromise any and all such actions, suits, or proceedings relating to such Further Patent Rights and do all other such acts and things in relation thereto as Buyer, in its sole discretion, deems advisable.
7. Within twelve (12) months following the Closing Date, should Seller wish to abandon or not wish to pursue the registration of any of the patent rights identified in Annex D, it shall inform Buyer of such intention in due time. For the avoidance of doubt, provisionally designated countries in a PCT application process shall be considered as patent rights only if files for such patent rights have been prepared for continuation in a national/regional phase. The notification of Seller shall indicate the title of the patent right(s) as well as the jurisdiction and the number of application/registration. Following such notification, Buyer may, within one (1) month from having received notification, request to have the patent rights in question transferred to it. Seller shall provide Buyer with all necessary documents and/ or authorizations for such transfer. The costs for such transfer shall be borne by Buyer.
8. All patent rights to be transferred under Section B shall be considered an addition to Schedule 1.4 as foreseen in Section 2.1.5 of the Intellectual Property Agreement.
9. Within twelve (12) months following the Closing Date, Seller shall not sell or otherwise transfer any of the patent rights identified in Annex D to a third party (not including Seller's Affiliates). Should Seller sell or otherwise transfer any of the patent rights identified in Annex D to an Affiliate (including Seller's CPE business), Seller shall ensure that such Affiliate shall not be entitled to sell or otherwise transfer any of the patent rights in Annex D to a third party during the aforementioned time period. Seller shall further ensure that such Affiliate shall be subject to the obligation under section B.7 here above.

C. MISCELLANEOUS

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7. Within four (4) weeks following the Closing Date, Seller shall provide to Buyer an update of the lists of Patent Rights under Schedule 1.4 covering those patent rights, which, for administrative reasons had not yet been listed in the respective schedule on the Closing Date. For the same reason, Seller shall within four (4) weeks following the Closing Date, provide to Buyer an update of Schedule 1.2, as far as it relates to inventions.

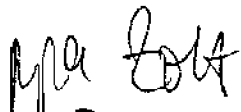
This Assignment will inure to the benefit of, and be binding upon, the parties hereto together with their respective legal representatives, successors, and assignees.


IN WITNESS WHEREOF, authorized representatives of the parties have executed this Assignment on the date first written above.



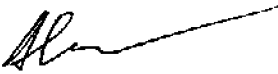
Sept 30, 2005

Siemens Aktiengesellschaft


By: 
Name: ZOTT
Title: Head of LSCOM

By: 
Name: WEIDEL
Title: Head of ET ICom

BenQ Corporation

By: 
Name: Wai-yui Liao
Title: Controller, BenQ Corp.

Germany-#283742-v8A

50033329 

Siemens AG, CT IP, P.O. Box 22 16 34, 80506 Munich

Staas & Halsey LLP Intellectual Property Attorneys
1201 New York Avenue, NW, Suite 700

Washington 20005

UNITED STATES OF AMERICA

Name Claudia Heller
Department CT IP S AM
Corporate Intellectual Property and
Functions

Telephone +49 89 636 82814
Fax +49 89 636 81857
Mobile
E-Mail heller.claudia@siemens.com
Internet www.siemens.com

Your reference
Our reference 1999P01344WOUS et al.

Date 10. Sep. 2007

Application No. 09/914,842 et al.
Applicant Siemens Aktiengesellschaft

Transfer of rights to Palm, Inc.

Dear Sirs,

Please be informed that the application/s which are attached underneath, shall be transferred to Palm, Inc.

Detailed information regarding name and address of the new applicant, as well as instructions to register the transfer of rights in your country will follow by the new owner where required.

Please send your final invoice covering all your costs up to June 30, 2007 to the BenQ-address known to you.

All future correspondence shall be sent to:

BERESFORD & Co
European Patent Attorneys
Chartered Patent Attorneys
16 High Holborn
London WC1V 6BX

Siemens AG
Corporate Intellectual Property and Functions
Head: Dr. Winfried Buttner

Postal address
Siemens AG
CT IP
P.O. Box 22 16 34
80506 Munich

Office address:
Otto-Hahn-Ring 6
81739 München
Phone: +49 89 636-0

Siemens Aktiengesellschaft. Chairman of the Supervisory Board: Gerhard Cromme, Managing Board: Peter Loescher, Chairman, President and Chief Executive Officer, Johannes Feldmayer, Heinrich Hiesinger, Joe Kaeser, Rudi Lamprecht, Eduardo Montes, Jürgen Radomski, Erich R. Reinhardt, Hermann Requardt, Uriel J. Sharef, Klaus Wucherer
Registered offices: Berlin and Munich, Commercial registries: Berlin Charlottenburg, HRB 12300, Munich, HRB 6684
WEEE-Reg.-Nr. DE 23691322

All your invoices effective from July 1, 2007 shall be sent to:

Palm, Inc.
Attn: Douglas B. Luftman
Associate General Counsel, Intellectual Property
950 W. Maude Ave.
Sunnyvale, CA 94085-2801
U.S.A.

From now on Siemens will no longer be your contact in the mentioned cases.

Should you have any questions regarding this letter please do not hesitate to contact us.

Yours sincerely,



Feichtner

cc: BenQ Mobile GmbH & Co. OHG, Attn.: Mr. Prager (insolvency administrator)
Palm, Inc., Attn: Douglas B. Luftman
Beresford & Co; Attn: Julian Potter

List of patent applications:

Internal File No	Application No
1999P01344WOUS	09/914,842
1999P01674 US01	09/959,231
1999P01674WOUS	RCE/01


PURCHASE, TRANSFER AND IPR AGREEMENT

between

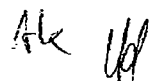
- (1) BenQ Corporation, a company incorporated in Taiwan whose registered office is at 157 Shan-Ying Road, Gueishan, Taoyuan 333, Taiwan, Republic of China ("BenQ Corp");
- (2) BenQ Mobile GmbH & CO. OHG, a company incorporated in Germany (registered under HRA 86670 of the Local Court Munich) whose registered office is at Haidenauplatz 1, 81667 Munich ("BenQ OHG"), acting with the consent of Dr. Martin Prager, attorney-at-law, Barthstrasse 16, 80339 Munich ("Receiver"), in his capacity as preliminary insolvency administrator of BenQ OHG (decision of the Insolvency Court Munich of 29 September 2006, File No. 1503 IN 3270/06);
- (3) Dr. Martin Prager, attorney-at-law, Barthstrasse 16, 80339 Munich ("Receiver"), in his capacity as preliminary insolvency administrator of BenQ OHG (decision of the Insolvency Court Munich of 29 September 2006, File No. 1503 IN 3270/06), to be authorized to sign this Agreement by Court Order with effect for and against the future insolvency estate of BenQ OHG.

BenQ Corp, BenQ OHG and Receiver are hereinafter referred to jointly as the "Parties" and individually as the "Party"

Effective Date:

28 December 2006 

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PREAMBLE

WHEREAS the Receiver possesses and claims to own spare parts and IT tools necessary for the maintenance of warranty services in relation to mobile devices carrying the labels "BenQ", "Siemens" or "BenQ Siemens" and

WHEREAS the Receiver is willing to sell and transfer and BenQ Corp is willing to purchase and acquire title to such spare parts and IT tools and

WHEREAS the Parties are willing to clarify or otherwise agree on the ownership and certain related issues in the IP rights owned by them in relation to the Mobile Devices Business acquired by BenQ Corp from Siemens AG

NOW, THEREFORE the Parties agree as follows:

**ART. 1
DEFINITIONS**

When used in this Agreement the following terms shall have the following meaning and are equally applicable both in the singular and in the plural forms:

1. **Affiliate** shall mean all enterprises from time to time which are related enterprises (*verbundene Unternehmen*) within the meaning of section 271 (2) German Commercial Code (HGB).
2. **Co-Registered Patents** means any and all Patents which as of Effective Date have been applied for or registered both in the name of BenQ OHG and BenQ Corp independent of the share each of the Parties owns of such Patents. A non-binding list of Co-Registered Patents is attached hereto as Schedule 2.
3. **Corp Patents** means
 - a) any and all Corp Registered Patents and
 - b) any and all Co-Registered Patents and
 - c) any and all Useful Patents independent of which entity the Useful Patents are registered for as of Effective Date.
4. **Corp Registered Patents** means
 - (a) any and all Siemens Patents and
 - (b) any and all Patents based on inventions relating to communication devices and made by employees of BenQ Corp and / or BenQ OHG from the day BenQ OHG started its business until 29 September 2006which as of Effective Date have been applied for or registered in the name of BenQ Corp only.

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5. **Effective Date** shall be the date this Agreement is signed by both Parties. This date shall be noted down on page 1 of this Agreement.
6. **Intellectual Property Rights** means any or all of the following rights, whether registered or unregistered and all other rights corresponding to the following rights throughout the world: (a) Patents, (b) industrial design rights, (c) copyrights to the exclusion of copyrights to software, (d) trademarks, (e) business names, (f) domain names. Intellectual Property Rights shall not include operational and business secrets.
9. **OHG Patents** means
- a) all OHG Registered Patents and
 - b) all Siemens Patents which as of Effective Date have not yet been registered for either BenQ Corp or BenQ OHG or both of them
- however, in both cases to the exclusion of any and all Useful Patents.
10. **OHG Registered Patents** means
- (a) all Siemens Patents and
 - (b) all Patents based on inventions relating to communication devices and made by employees of BenQ Corp and / or BenQ OHG from the day BenQ OHG started its business until 29 September 2006
- which as of Effective Date have been applied for or registered in the name of BenQ OHG only.
12. **Patent Documentation** shall mean all documentation that is necessary for the transfer, maintenance, further prosecution and defence of the Patents as well as any documentation about agreements concluded with third parties about the Patents, independent of whether it is laid down on paper or in electronic means. Documentation shall include but not be limited to the application file (in particular all documents and correspondence exchanged with the competent Patent Office during the patent application process), documents containing information about


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the validity of a Patent, documents prepared for or received in the course of legal proceedings pertaining to the Patent and patent database summary files.

13. **Patents** means all classes and types of patents and patent applications, including but not limited to utility models, provisional applications and all other similar protection of inventions as recognized by applicable law, in all countries of the world and all related continuations, continuing prosecution applications, continuations-in-part, divisions, divisionals, extensions, substitutions, renewals, confirmations, reissues, re-registrations, patent disclosures, inventions (whether or not patentable) or improvements thereto.
14. **Siemens Patents** means any and all Patents bought by BenQ Corp from Siemens AG and all Patents based on inventions bought by BenQ Corp from Siemens AG, in both cases if bought in the course of the acquisition of Siemens AG's communication device business by BenQ Corp and independent of whether such Patents are as of Effective Date registered in the name of BenQ Corp, BenQ OHG or both or of Siemens AG or one of its Affiliates and independent of whether such Patents are listed in the agreements between Siemens AG and BenQ Corp about the sale of Siemens AG's communication device business or whether they are not listed but as of Effective Date have nevertheless been transferred from Siemens AG to either BenQ Corp or BenQ OHG or both of them.
15. **Unregistered Rights** shall mean any and all Intellectual Property Rights owned or controlled worldwide by any of the Parties which have not been registered with any Patent Office, Trademark Office, Intellectual Property Office, Commercial Register, court or other competent authority and which are neither Patents nor rights to designations, such as trademarks, company names, special designations of businesses or enterprises or otherwise signs to distinguish business company names or other similar protection of designations as recognized by applicable law. Unregistered Rights shall also not include license rights to Patents or license rights to rights to designations. Unregistered Rights shall include but shall not be limited to copyrights, rights to use copyrights and license rights to copyrights all to the exclusion of copyrights to software.
16. **Useful Patents** shall mean any and all Patents belonging to patent family 200012420 (internal OHG family number) including inter alia the following Patents: US 6853352, DE 10049410, EP 1323207 and CN 1592988.

ART. 2

INTELLECTUAL PROPERTY RIGHTS

1. PATENTS

1.1 Ownership / transfer of Patents

- 1.1.1 BenQ Corp acknowledges BenQ OHG's worldwide right, title and interest in and to the OHG Patents. BenQ Corp furthermore hereby assigns, transfers and conveys to BenQ OHG any worldwide rights, title and interest BenQ Corp has in and


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to the OHG Patents, including but not limited to ownership rights. BenQ OHG hereby accepts this assignment, transfer and conveyance.

1.1.2 BenQ OHG and Receiver acknowledge BenQ Corp's worldwide right, title and interest in and to the Corp Patents. BenQ OHG furthermore hereby assigns, transfers and conveys to BenQ Corp any worldwide rights, title and interest BenQ OHG has in and to the Corp Patents, including but not limited to ownership rights. BenQ Corp hereby accepts this assignment, transfer and conveyance.

1.1.3 All Patents transferred under this Agreement are transferred together with all income, royalties, or other payments that become due (*fällig*) as of the Effective Date or thereafter, including, without limitation, all payments resulting from claims for damages by reason of past, present or future infringement or other unauthorized use of the Patents, with the right to sue for and collect the same for the use of the Patent Transferee and his successors, assignees, or other legal representatives.

1.2 Registration

Each Party hereby agrees to the recording of the transfer of its right to any Patent which this Party transfers under clause 1.1 of this Agreement in the register of the competent Patent Office and/or other governmental or regional agency performing the same function, and promises to provide the required documents and to make all necessary signatures in connection therewith without undue delay.

Alex
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10. This Agreement shall become effective on 28 December 2006 upon signing by all Parties.

Ala
W.H.D.

The venue of arbitration shall be Munich, the language of the proceedings shall be English.

Taipei, _____

Munich, 28 Dec. 2006

[Signature]
Signature

[Signature]
Signature

RICK LEI
Name

André Körtgen
Name

S.V.P & C.S.O
Position

Authorized Officer (Prosecutor)
Position

Munich, 28 Dec 06

[Signature]
Signature

PRADGER
Name

INC IV
Position

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ASSIGNMENT

THIS ASSIGNMENT is made this 1st day of July 2007 ("Effective Date")

BETWEEN

Dr. Martin Prager, attorney-at-law, Barthstrasse 16, 80339 Munich ("**Receiver**"), in his capacity as insolvency administrator of BenQ Mobile GmbH & Co. OHG, as set forth in Schedule 1, a company incorporated in Germany (registered under HRA 86670 of the Local Court Munich) whose registered office is at Haidenauplatz 1, 81667 Munich ("**BenQ Mobile**");

And

Palm, Inc., a company incorporated in Delaware whose registered office is at 950 W. Maude Ave, Sunnyvale, CA 94085-2801, USA ("**Palm**").

Palm and Receiver are hereinafter referred to jointly as the "**Parties**".

WHEREAS on 28 December 2006 BenQ Mobile, the Receiver in his former capacity as preliminary insolvency administrator and BenQ Corp Taiwan concluded a Purchase, Transfer and IPR Agreement under which BenQ Corp Taiwan assigned a portfolio of patents, patent applications and inventions to BenQ Mobile,

WHEREAS insolvency proceedings were opened upon the assets of BenQ Mobile as of 1 January 2007 with the effect that the Receiver is henceforth entitled, as set forth in Schedule 1, to dispose of the assets of BenQ Mobile,

WHEREAS as of 1 July 2007 (the "**Effective Date**"), the Parties have entered into a Patent Purchase and Transfer Agreement 1 to acquire certain patents, patent applications and inventions applied for until 30 September 2005 (hereinafter "**PPTA 1**") and Patent Purchase and Transfer Agreement 2 to acquire certain patents, patent applications and inventions applied for since 1 October 2005 (hereinafter "**PPTA 2**"),

WHEREAS as of the Effective Date, the Parties intend to assign such patents, patent applications and inventions to Palm.

IN CONSIDERATION OF the sum of £1 (One Pound Sterling) paid by Palm to the Receiver in his capacity as insolvency administrator of BenQ Mobile, receipt and sufficiency of which is hereby acknowledged.

IT IS HEREBY AGREED THAT:

The Receiver in his capacity as insolvency administrator of BenQ Mobile assigns all and entire worldwide rights, title and interest in and to the patents, patent applications and inventions in the lists of patents, patent applications and inventions set forth in Schedule 2, (including any related divisions, continuations, continuations-in-part, re-issues and extensions, amendments, conversions, re-examinations, substitutions,



renewals, confirmations or restorations thereof, if applicable and all invention and technical solutions disclosed in the respective published patent specifications, together with all other patents and intellectual property rights including design patents (Geschmacksmuster) and utility models (Gebrauchsmuster) worldwide that are owned by BenQ Mobile and correspond to, derive priority from or have equivalent claims to or are based upon such published patent specifications, whether registered or not, or otherwise deriving from such invention and technical solutions, and all other rights of improvements (whenever and wherever arising) over or in connection with or in furtherance of the relevant technology and/or patents) inclusive of all rights to claim back damages for acts of infringement occurring between the publication of the patent application and the Effective Date, and the right to file further patent applications claiming priority from any of the patents and patent applications aforesaid (collectively referred to as the "Patent Portfolio").

The Receiver herewith irrevocably authorizes Palm to give any declaration, consent or document to any relevant registry in Receiver's and/or BenQ Mobile's name which is required or helpful to record or confirm the assignment and transfer of the Patent Portfolio to Palm.

The Receiver grants the attorney of record the power to insert on this Assignment any further identification that may be necessary or desirable in order to comply with the rules of the United States Patent and Trademark Office for recordation of this document, or the rules or procedure of any other patent office anywhere in the world for recording or registering this document and the Patent Portfolio.

This Agreement is made under English law and is subject to the exclusive jurisdiction of the English courts.

IN WITNESS WHEREOF the Parties have made this Agreement the day and year first mentioned above

Palm, Inc.

Signature

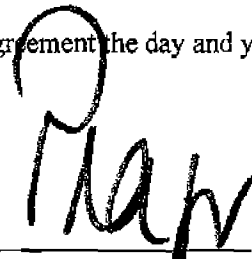
Date:


8/10/07

Andrew J. Brown
Chief Financial Officer (CFO)

Signature

Date


07.08.07

Dr. Martin Prager
Receiver

Approved As To Form


Doug Luftman
Palm, Inc. Legal Dept.

Schedule I

DEUTSCHE AUSCHUSS



Amtsgericht München
- Insolvenzgericht -

Infanteriestraße 5, 80097 München
Telefon: 089/5597-06, Fax: 089/5597-2777
Bankverbindung: Gerichtskasse München, Kto.: 3024919, (BLZ 700 500 00)

Geschäftsnummer: 1503 IN 3270/06
(Mitte inner angeben)

München, 01.01.2007

Bescheinigung

In dem Insolvenzverfahren

über das Vermögen der

BenQ Mobile GmbH & Co. OHG, Haidenauplatz 1, 81667 München

gesetzlich vertreten durch

pHG der OHG BenQ Mobile Management GmbH, - -

gesetzlich vertreten durch

Geschäftsführer Wei-Yui Liou (Alex Liou), - Taoyuan Ci-
ty, Tayoyuan/Taiwan

Geschäftsführer Deng-Rue Wang (David Wang), - München

weitere Geschäftsführer bei Antragstellung:

Geschäftsführer Sen-Woon Chen (Dr. Irwin Chen), - Tai-
pei/Taiwan

Geschäftsführer Wen-Tsan Wang (Jerry Wang), - Tai-
pei/Taiwan

Geschäftsführer Clemens Joos, - Ottobrunn

pHG der OHG BenQ Wireless GmbH, - -

gesetzlich vertreten durch

Geschäftsführer Wei-Yui Liou (Alex Liou), - Taoyuan Ci-
ty, Tayoyuan/Taiwan

- Schuldnerin -

ist

Herr Rechtsanwalt Dr. Martin Prager

Barthstr. 16, 80339 München

Telefon: 089-8589633

Telefax: 089-85896350

zum Insolvenzverwalter bestellt worden.



Prager
Richter am Amtsgericht





PATENT

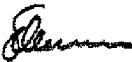
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Schedule 1 cont.

Vorstehende Abschrift stimmt mit der
mir vorgelegten Urschrift überein.

München, den 24. Mai 2007




(Dr. Till Schemmann)
Notar



Schedule 2

- List IA - PPTA 1 Schedule 1 part 1A
- List 1B - PPTA 1 Schedule 1 part 1B
- List 1C - additional IPRs to PPTA 1 Schedule 1 part 1A
- List 1D - PPTA 2 Schedule 1 and 2

MP

1999P01023 WEFR 99952376.4
1999P01023 WEGB 99952376.4
1999P01023 WEIT 99952376.4

Family No: 199901024

Added to the provided list: No

Internal File No.	Application No.
1999P01024 WEDE	99952340.0
1999P01024 WEFR	99952340.0
1999P01024 WEGB	99952340.0
1999P01024 WOCN	99815350.8

Family No: 199901149

Added to the provided list: No

Internal File No.	Application No.
1999P01149 WOUS	09/890,628

Family No: 199901344

Added to the provided list: No

Internal File No.	Application No.
1999P01344 WEDE	99913101.4
1999P01344 WEES	99913101.4
1999P01344 WEFR	99913101.4
1999P01344 WEGB	99913101.4
1999P01344 WEIT	99913101.4
1999P01344 WOAU	22530/00
1999P01344 WOBR	PI9917191-0
1999P01344 WOCN	99816615.4
1999P01344 WQJP	12-603162
1999P01344 WOKR	7011190/01
1999P01344 WOUS	09/914,842

Family No: 199901588

Added to the provided list: No

Internal File No.	Application No.
1999P01588 WEDE	00934859.0
1999P01588 WEFR	00934859.0
1999P01588 WEGB	00934859.0
1999P01588 WOCN	00805786.9

Family No: 199901664