

03-03-2008

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To the Director of the U.S. Patent and Trademark Office, by depositing this document with the fee, to receive a patent for the invention described herein, and to have the same printed and published in the United States Patent and Trademark Office.

1. Name of conveying party(ies):
Kyung Min Hong and Kyoung Joung Kim

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

2. Name and address of receiving party(ies)
Name: LG Electronics Inc.
Internal Address:
Street Address:
20 Yoido-dong, Yongdungpo-gu
City: Seoul
State:
Country: Republic of Korea Zip: 150-721
Additional name(s) & address(es) attached? Yes No

3. Nature of conveyance/Execution Date(s):
Execution Date(s): February 20, 2008
 Assignment Merger Change of Name
 Security Agreement Joint Research Agreement
 Government Interest Assignment
 Executive Order 9424, Confirmatory License
 Other

4. Application or patent number(s): This document is being filed together with a new application.
A. Patent Application No.(s)
This application
B. Patent No.(s)
Additional numbers attached? Yes No

5. Name and address to whom correspondence concerning document should be mailed:
Name: Robert J. Gaybrick
MORGAN LEWIS & BOCKIUS LLP
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6. Total number of applications and patents involved: 1

7. Total fee (37 CFR 1.21(h) & 3.41) \$ 40.00
 Authorized to be charged by credit card
 Authorized to be charged to deposit account
 Enclosed
 None required (government interest not affecting title)

8. Payment Information
a. Credit Card Last 4 Numbers _____
Expiration Date _____
b. Deposit Account Number 50-0310
Authorized User Name Robert J. Goodell

9. Signature:
Signature _____ Date February 20, 2008
Robert J. Goodell - 41,040
Name of Person Signing _____ Total number of pages including cover sheet, attachments, and documents: 3

02/29/2008 DBYRNE 00000046 500310 29300098
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ASSIGNMENT

WHEREAS I/We, the below named inventor(s), [hereinafter referred to as Assignor(s)], have made an invention entitled:

AUDIO COMPONENT

for which I/WE executed an application for United States Letters Patent concurrently herewith; or filed an application for United States Letters Patent on _____, (Application No. _____); and

WHEREAS, LG ELECTRONICS INC., a corporation of the Republic of Korea, whose post office address is 20 Yoido-dong, Yongdungpo-gu, Seoul, Korea (hereinafter referred to as Assignee), is desirous of securing the entire right, title, and interest in and to this invention, the application for United States Letters Patent on this invention and the Letters Patent to issue upon this application;

NOW THEREFORE, be it known that, for good and valuable consideration the receipt of which from assignee is hereby acknowledged, I/WE, as assignor(s), have sold, assigned, transferred, and set over, and do hereby sell, assign, transfer, and set over unto the assignee, its lawful successors and assigns, MY/OUR entire right, title, and interest in and to this invention and this application, and all divisions, and continuations thereof, and all Letters Patent of the United States which may be granted thereon, and all reissues thereof; and I/WE hereby authorize and request the Commissioner of Patents and Trademarks of the United States to issue all Letters Patent for this invention to assignee, its successors and assigns, in accordance with the terms of this Assignment;

AND, I/WE HEREBY further covenant and agree that I/WE will, without further consideration, communicate with assignee, its successors and assigns, any facts known to ME/US respecting this invention and testify in any legal proceeding, sign all lawful papers when called upon to do so, execute and deliver all papers that may be necessary or desirable to perfect the title to this invention in said assignee, its successors and assigns, execute all divisional, continuation, and reissue applications, make all rightful oaths and generally do everything possible to aid assignee, its successors and assigns, to obtain and enforce proper patent protection for this invention in the United States, it being understood that any expense incident to the execution of such papers shall be borne by the assignee, its successors and assigns.

AND, I/WE HEREBY authorize and request the attorneys I/WE have empowered in the Declaration and Power of Attorney in this application, to insert here in parenthesis (Application No. _____, filed February 20, 2008) the filing date and application number of said application when known.

IN TESTIMONY WHEREOF, I/WE have hereunto set our hand(s).

Full Name of Sole or First Assignor Kyung Min HONG	Assignor's Signature <i>Hong</i>	Date February 20, 2008
Address 613-902, LG 6 Cha Village, Sungbok-dong, Suji-gu, Yongin-shi, Gyeonggi-do 448-981 Korea		Citizenship Republic of Korea
Full Name of Second Assignor Kyoung Joung KIM	Assignor's Signature <i>Kyoung Joung KIM</i>	Date February 20, 2008
Address #202, 926-7, Daechi-dong, Gangnam-gu, Seoul 135-280 Korea		Citizenship Republic of Korea
Names of additional inventors attached <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		