

Form PTO-1595
(Rev. 03/01)
OMB No. 0651-0027 (exp. 5/31/2002)

04-03-2008

T U.S. DEPARTMENT OF COMMERCE
U.S. Patent and Trademark Office
Docket No. 0756-8253



103494195

and original documents or copy thereof.

To the Honorable Commission

1. Name of conveying party(ies):

Hideto OHNUMA
Yoichi IKUBO
Takayoshi SATO

2. Name and address of receiving party(ies)

Name: Semiconductor Energy Laboratory Co., Ltd.

Internal Address: _____

Street Address: 398, Hase

Atsugi-shi

City: Kanagawa-ken State: _____ Zip: _____

Country: Japan Postal Code: 243-0036

Additional name(s) & address(es) attached? Yes No

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

3. Nature of conveyance:

- Assignment Merger
- Security Agreement Change of Name
- Other _____

Execution Date: March 14, 2008

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

If this document is being filed together with a new application, the execution date of the application is: _____

A. Patent Application No.(s)

B. Patent No.(s)

Additional numbers attached? Yes No

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

Attorney Name: Eric J. Robinson
Firm Name: Robinson Intellectual Property Law Office
Internal Address: PMB 955
Street Address: 21010 Southbank Street,
City: Potomac Falls State: VA Zip: 20165

7. Total number of applications and patents involved: 1

8. Total fee (37 CFR 3.41).....\$40.00

- Enclosed
- Authorized to be charged to deposit account

6. Submission Type

- New
- Resubmission (Non-Recordation)
Document ID# _____
- Correction of PTO Error
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- Corrective Document
Reel # _____ Frame # _____

9. Deposit account number:

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10. Statement and signature.

To the best of my knowledge and belief, the foregoing information is true and correct and any attached copy is a true copy of the original document.

Eric J. Robinson, Reg. No. 38,285
Name of Person Signing

[Signature]
Signature

March 27, 2008
Date

Total number of pages including cover sheet, attachments, and documents: 3

CERTIFICATE OF MAILING

I hereby certify that this correspondence is being deposited with the United States Postal Service with sufficient postage as first class mail in an envelope addressed to Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on

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PATENT
REEL: 020756 FRAME: 0464

3-27-08

ASSIGNMENT

Serial No. _____

Filed _____

WHEREAS, Hideto OHNUMA, Yoichi IIKUBO and Takayoshi SATO (hereinafter designated as the undersigned) has (have) invented certain new and useful improvements in MANUFACTURING METHOD OF SOI SUBSTRATE for which an application for Letters Patent of the United States of America has been executed by the undersigned on _____, and;

WHEREAS, Semiconductor Energy Laboratory Co., Ltd. of 398, Hase, Atsugi-shi, Kanagawa-ken, 243-0036 Japan and 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;

NOW, THEREFORE, in consideration of the sum of One Dollar (\$1.00) 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 do sell, assign and transfer unto said Assignee the full and exclusive right to the said invention in the United States of America and its territories and for all foreign countries, 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 and its territories, dependencies and possessions, and in and to any and all divisions, reissues, continuations 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 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 any continuation, division or reissue thereof or Letters 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 under 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 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 Commissioner of Patents and Trademarks to issue any and all Letters Patents of the United States of America resulting from said application or any division or divisions or continuing 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 ROBINSON INTELLECTUAL PROPERTY LAW OFFICE 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.

In witness thereof, this Assignment has been executed by the undersigned on the date(s) opposite the undersigned name(s).

Date 03/14/2008

Signature Hideto Ohnuma
Name Hideto OHNUMA

Date 03/14/2008

Signature Yoichi Iikubo
Name Yoichi IKUBO

Date 03/14/2008

Signature Takayoshi Sato
Name Takayoshi SATO

This assignment should preferably be acknowledged before a United States Consul or Notary Public. If not, then the execution by the Inventor(s) should be witnessed has (have) invented certain new and useful improvements in by at least two other persons who should sign here.

Witness _____

Signature _____

Witness _____

Signature _____

Witness _____

Signature _____