

PATENT ASSIGNMENT

Electronic Version v1.1

Stylesheet Version v1.1

SUBMISSION TYPE:	NEW ASSIGNMENT						
NATURE OF CONVEYANCE:	ASSIGNMENT						
CONVEYING PARTY DATA							
<table border="1"><thead><tr><th>Name</th><th>Execution Date</th></tr></thead><tbody><tr><td>Tadashi Yano</td><td>03/31/2008</td></tr><tr><td>Satoshi Iwase</td><td>03/31/2008</td></tr></tbody></table>	Name	Execution Date	Tadashi Yano	03/31/2008	Satoshi Iwase	03/31/2008	
Name	Execution Date						
Tadashi Yano	03/31/2008						
Satoshi Iwase	03/31/2008						
RECEIVING PARTY DATA							
Name:	INOAC CORPORATION						
Street Address:	13-4, Meiekiminami 2-chome, Nakamura-ku						
City:	Nagoya-shi						
State/Country:	JAPAN						
Postal Code:	450-8691						
PROPERTY NUMBERS Total: 1							
<table border="1"><thead><tr><th>Property Type</th><th>Number</th></tr></thead><tbody><tr><td>Application Number:</td><td>12098262</td></tr></tbody></table>	Property Type	Number	Application Number:	12098262			
Property Type	Number						
Application Number:	12098262						
CORRESPONDENCE DATA							
Fax Number:	(303)338-1514						
<i>Correspondence will be sent via US Mail when the fax attempt is unsuccessful.</i>							
Phone:	303-338-0997						
Email:	PTOMail@mfbllaw.com						
Correspondent Name:	MARSH, FISCHMANN & BREYFOGLE LLP						
Address Line 1:	3151 SOUTH VAUGHN WAY						
Address Line 2:	SUITE 411						
Address Line 4:	AURORA, COLORADO 80014						
ATTORNEY DOCKET NUMBER:	50209-00003						
NAME OF SUBMITTER:	David F. Dockery						
Total Attachments: 1 source=50209-00003_Assignment#page1.tif							

OP \$40.00 12098262

500506499

PATENT
REEL: 020759 FRAME: 0905

ASSIGNMENT OF APPLICATION

For good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the undersigned inventor(s) hereby:

1) Sell(s), assign(s) and transfer(s) to

INOAC CORPORATION

(hereinafter referred to as "ASSIGNEE"), which has a business office at

13-4, Meiekiminami 2-chome, Nakamura-ku, Nagoya-shi, Aichi 450-8691 Japan,

the entire right, title, and interest in any and all inventions and improvements disclosed in, application(s) based upon, and Patent(s) granted upon the information which is disclosed in the application entitled:

POLYURETHANE FOAM AND METHOD FOR MANUFACTURING THE SAME

(File No. _____) for which I(we) have executed an application for a United States Letters Patent on March 31, 2008.

(Application Serial No. _____ filed on _____.)

2) Authorize and request the Commissioner of Patents to issue any and all Letters Patents resulting from said application, or any division, continuation, substitute or reissue thereof, to the ASSIGNEE.

3) Agree to execute all papers and documents and perform any acts which are reasonably necessary in connection with the prosecution of said application, as well as any derivative applications thereof and/or the enforcement of patents resulting from such applications.

Signed on the date(s) indicated beside my(our) signature(s).

1) Tadashi Yano Date: March 31, 2008
Name: Tadashi YANO

2) Satoshi Iwase Date: March 31, 2008
Name: Satoshi IWASE

Witness: Koichiro Higashiguchi Date: March 31, 2008

Witness: Hiroshi Nakao Date: March 31, 2008