

PATENT ASSIGNMENT

Electronic Version v1.1
 Stylesheet Version v1.1

SUBMISSION TYPE:	NEW ASSIGNMENT
NATURE OF CONVEYANCE:	ASSIGNMENT
CONVEYING PARTY DATA	
Name	Execution Date
SAINT-GOBAIN ABRASIFS TECHNOLOGIE ET SERVICES, S.A.S.	12/31/2007
RECEIVING PARTY DATA	
Name:	SAINT-GOBAIN ABRASIFS
Street Address:	Rue de l'Ambassadeur
City:	Conflans-Sainte-Honorine
State/Country:	FRANCE
Postal Code:	78700
PROPERTY NUMBERS Total: 1	
Property Type	Number
Application Number:	11865558
CORRESPONDENCE DATA	
Fax Number:	(512)439-7199
<i>Correspondence will be sent via US Mail when the fax attempt is unsuccessful.</i>	
Email:	edougherty@larsonnewman.com
Correspondent Name:	LARSON NEWMAN ABEL & POLANSKY, LLP
Address Line 1:	5914 West Courtyard Drive, Suite 200
Address Line 4:	Austin, TEXAS 78730
ATTORNEY DOCKET NUMBER:	BV4620
NAME OF SUBMITTER:	Ethan Schillinger
Total Attachments: 7 source=SGATS Dissolutiion#page1.tif source=SGATS Dissolutiion#page2.tif source=SGATS Dissolutiion#page3.tif source=SGATS Dissolutiion#page4.tif source=SGATS Dissolutiion#page5.tif source=SGATS Dissolutiion#page6.tif	

CH \$40.00 11865558

500851073

PATENT
REEL: 022633 FRAME: 0193

SAINT-GOBAIN ABRASIFS TECHNOLOGIE ET SERVICES
Simplified joint stock company (*Société par Actions Simplifiée*)
with share capital 37,500 euros
Head Office: Rue de l'Ambassadeur, 78700 Conflans Sainte Honorine
419 417 720 R.C.S. Trade and Companies Registry, Versailles

DECLARATION OF DISSOLUTION WITHOUT LIQUIDATION OF SAINT-GOBAIN ABRASIFS TECHNOLOGIE ET SERVICES

The undersigned, Mr Gianni SCOTTI, acting in his capacity as chairman of the board of directors of Saint-Gobain Abrasifs, a *société anonyme* with share capital 18,829,456 euros and head office Rue de l'Ambassadeur, 78700 Conflans Sainte Honorine, listed as number 669 801 243 at the Versailles Trade and Companies Registry,

Declares:

That this Company is the sole shareholder of Saint-Gobain Abrasifs Technologie et Services, a *société par actions simplifiée* with share capital 37,500 euros, listed as number 419 417 720 at the Versailles Trade and Companies Registry, since it holds 100% of the shares making up the capital of said company.

That following discussions on 4 June 2007 the board of directors of Saint-Gobain Abrasifs approved early dissolution without liquidation of Saint-Gobain Abrasifs Technologie et Services under the conditions stipulated in article 1844-5 paragraph 3 of the Civil Code, and granted the undersigned authorisation to make this declaration.

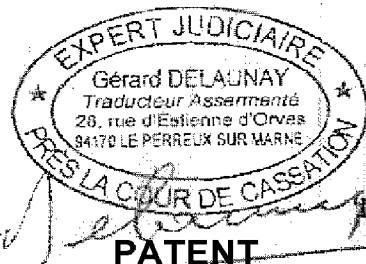
He further declares:

The early dissolution of Saint-Gobain Abrasifs Technologie et Services under the conditions stipulated in article 1844-5 paragraph 3 of the Civil Code.

In accordance with the abovementioned provisions, said dissolution will take place without liquidation and, provided no objections by creditors are forthcoming within the legal period stipulated or, in the event of any objections, during settlement all assets and liabilities of Saint-Gobain Abrasifs Technologie et Services will be transferred to Saint-Gobain Abrasifs at 31 December 2007.

Visé sous le n° 47767-11
Gérard DELAUNAY
Expert-Judiciaire-Honoraire

1 - OCT. 2008



REEL: 022633 FRAME: 0195

DESIGNATION AND EVALUATION OF CONTRIBUTIONS

The assets of Saint-Gobain Abrasifs Technologie et Services (*THE COMPANY DISSOLVED*), to be transferred, consisted of the properties, rights and securities designated and evaluated below at 20 November 2007, the date on which the accounts for this operation were posted:

- All redeemable available company assets transferred, described and estimated, item by item, in the attached statement, stood at 5,141,110.30 euros.

TOTAL ASSETS TRANSFERRED: 5,141,110.30 euros

- The liabilities of Saint-Gobain Abrasifs Technologie et Services (*THE COMPANY DISSOLVED*) as taken over by Saint-Gobain Abrasifs (*SOLE ASSOCIATE/SHAREHOLDER*), consisted at 20 November 2007 of the debts described and estimated in the attached statement, 3,589,366.58 euros.

TOTAL LIABILITIES TAKEN OVER: 3,589,366.58 euros

Consequently, the net book value of the assets of Saint-Gobain Abrasifs Technologie et Services (*THE COMPANY DISSOLVED*) at 20 November 2007 stood at 1,551,743.72 euros.

The difference between the net assets of the company dissolved, 1,551,743.72 euros, and the value of shares in Saint-Gobain Abrasifs Technologie et Services (*THE COMPANY DISSOLVED*) on the accounts of Saint-Gobain Abrasifs (*SOLE SHAREHOLDER*), 38,112.25 euros, constitutes a merger bonus of 1,513,631.47 euros.

The sole associate will be the owner and will be entitled to enjoy 100% of the assets and liabilities of Saint-Gobain Abrasifs Technologie et Services (*THE COMPANY DISSOLVED*) as of the day on which transfer is carried out.

As a result of this transfer, the sole associate, in particular:

- will take up all the commitments and obligations of Saint-Gobain Abrasifs Technologie et Services (*THE COMPANY DISSOLVED*) with respect to its co-contractors and, in a general sense, all commitments with respect to third parties and all entitlements of Saint-Gobain Abrasifs Technologie et Services (*THE COMPANY DISSOLVED*),
- will take up the properties and rights to be transferred as they are made up and stand at the date of full transfer of all company assets and liabilities, and may not make any claim for any reason; as of this date it will bear all charges concerning enjoyment, ownership or operation of the properties and rights transferred,
- will be simply subrogated in connection with all the rights and obligations of Saint-Gobain Abrasifs Technologie et Services (*THE COMPANY DISSOLVED*); it will also enjoy all the rights conferred by its capacity as associate in companies whose shares will be transferred, and will consequently carry through the commitments undertaken by Saint-Gobain Abrasifs Technologie et Services (*THE COMPANY DISSOLVED*),
- will be actively and passively subrogated in connection with the rights and obligations



arising from contracts and agreements signed by Saint-Gobain Abrasifs Technologie et Services (*THE COMPANY DISSOLVED*), and any orders concerning the properties transferred which it will carry through under the conditions agreed, at its expense, risk and peril,

- will replace Saint-Gobain Abrasifs Technologie et Services (*THE COMPANY DISSOLVED*) in all litigation and legal proceedings ongoing, as plaintiff or as defendant, in all jurisdictions, without prejudice to the general principle of the legal personality of proceedings and sanctions,
- will take up all the debts and charges corresponding to Saint-Gobain Abrasifs Technologie et Services (*THE COMPANY DISSOLVED*) and will be bound to discharge the liabilities transferred in the terms and conditions stipulated,
- will personally ensure, in the place and in substitution of Saint-Gobain Abrasifs Technologie et Services (*THE COMPANY DISSOLVED*), that all agreements, acceptances or authorisations are obtained that are required to perform the activities of the aforementioned company,
- where required, it will duly make any necessary arrangements for transfer of the properties of which it will become the owner on the day of the transfer.

If any positive or negative difference should be observed at a later stage between the liabilities taken up by the sole associate and the sums actually outstanding and claimed by third parties, the sole associate will be bound to discharge any excess liabilities, and no appeal or claim will be possible.

TAXATION SYSTEM AND TAX STATEMENTS

In relation to taxation, the transfer takes effect after the period granted for creditors to raise objections.

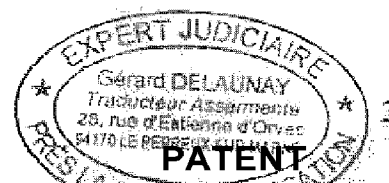
The sole associate undertakes, and also makes Saint-Gobain Abrasifs Technologie et Services (*THE COMPANY DISSOLVED*) undertake, to observe all legal stipulations currently in force in relation to statements to be issued concerning payment of company income tax and any other levies or taxes arising from full transfer of assets and liabilities.

The sole associate has decided the following provisions will be applied in relation to taxation:

1) Company income tax

The sole associate has decided to book dissolution by merger of assets under the special system stipulated in articles 210-0A and following of the General Tax Code, and therefore Mr Gianni SCOTTI, in the name and on behalf of the sole shareholder, undertakes to observe the following commitments:

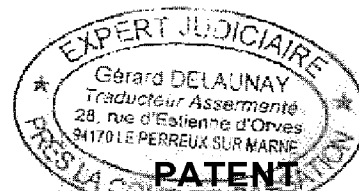
1. concerning the fixed assets transferred to it, post the entries of Saint-Gobain Abrasifs Technologie et Services (*THE COMPANY DISSOLVED*) as assets on its balance sheet



(historical cost, depreciation and provisions), and continue to calculate allowances for depreciation from the historical cost of assets as booked by Saint-Gobain Abrasifs Technologie et Services (*THE COMPANY DISSOLVED*);

2. if required, post the following as liabilities on its balance sheet:

- firstly, provisions by Saint-Gobain Abrasifs Technologie et Services (*THE COMPANY DISSOLVED*) that do not cease to be applicable following dissolution and for which tax has been deferred;
 - secondly, the special reserve used by Saint-Gobain Abrasifs Technologie et Services (*THE COMPANY DISSOLVED*) to book long-term capital gains previously liable for company income tax at the lower rates stipulated in article 219 I-a of the General Tax Code;
3. *ipso jure* replace Saint-Gobain Abrasifs Technologie et Services (*THE COMPANY DISSOLVED*) to write back capital gains and income for which tax was deferred on this company;
4. calculate capital gains produced after transfer of non-amortizable and non-depreciable assets contributed on the basis of their value for taxation purposes on the books of Saint-Gobain Abrasifs Technologie et Services (*THE COMPANY DISSOLVED*);
5. write back to taxable profits the capital gains produced following the contribution of amortizable items within the periods and in accordance with the procedures stipulated in article 210-A-3d of the General Tax Code; in the event of transfer of an amortizable item, immediately write back to income the fraction of the capital gains concerning the item transferred that has not yet been written back;
6. in accordance with the provisions of article 54 septies I of the General Tax Code, provide a monitoring statement of tax bases to support the income statement for the current year at the time of this dissolution and following years;
7. in accordance with the provisions of article 54 septies II of the General Tax Code, keep a ledger of the capital gains produced on non-amortizable and non-depreciable assets on which tax was deferred;
8. record items other than assets on its assets balance sheet at the value they showed for taxation purposes on the books of Saint-Gobain Abrasifs Technologie et Services (*THE COMPANY DISSOLVED*) or, failing this, book to income for the current year the profit corresponding to the difference between the new value of these items and the value they had for taxation purposes on the books of Saint-Gobain Abrasifs Technologie et Services (*THE COMPANY DISSOLVED*);
9. replace Saint-Gobain Abrasifs Technologie et Services (*THE COMPANY DISSOLVED*) in the commitment undertaken by this company to retain over a period of two years company shares it bought up after they had been issued, in order to benefit from taxation procedures for parent companies and subsidiaries (article 145 c of the General Tax Code);



10. replace Saint-Gobain Abrasifs Technologie et Services (*THE COMPANY DISSOLVED*) to write back income arising from a book transfer of shares, deferred for tax purposes vis-à-vis Saint-Gobain Abrasifs Technologie et Services (*THE COMPANY DISSOLVED*);
11. receive the benefit or burden of all commitments previously taken up by Saint-Gobain Abrasifs Technologie et Services (*THE COMPANY DISSOLVED*) in previous operations benefiting from favourable taxation systems.

2) Value Added Tax

With regard to VAT, the sole shareholder will simply be subrogated for the rights and obligations of Saint-Gobain Abrasifs Technologie et Services (*THE COMPANY DISSOLVED*).

Thus Saint-Gobain Abrasifs Technologie et Services (*THE COMPANY DISSOLVED*) will transfer to the sole associate the VAT credits it owned on the day of dissolution.

The sole shareholder likewise undertakes (i) to apply VAT to subsequent transfers of investments in movables and, if need be, to proceed with the settlements stipulated in articles 210 to 215 of annex II to the General Tax Code that would have been due had the company dissolved continued to use said movables.

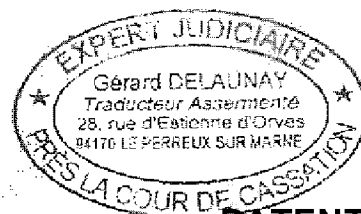
Saint-Gobain Abrasifs Technologie et Services (*THE COMPANY DISSOLVED*) further declares that this full transfer of assets and liabilities is considered as non-existent for the purposes of application of article 257-7 of the General Tax Code.

3) Registration fee

Concerning the registration fee, the sole associate declares that this dissolution by merger of assets will be subject to the fixed rate of 375 euros.

4) Other fees and taxes

Pursuant to article 163 of annex II to the General Tax Code, the sole associate will take responsibility for all and any rights and obligations of Saint-Gobain Abrasifs Technologie et Services (*THE COMPANY DISSOLVED*) in relation to construction investment, and will benefit in return for any investment surpluses of Saint-Gobain Abrasifs Technologie et Services (*THE COMPANY DISSOLVED*).



PATENT

REEL: 022633 FRAME: 0199

DELEGATIONS OF POWERS - PROCEEDINGS

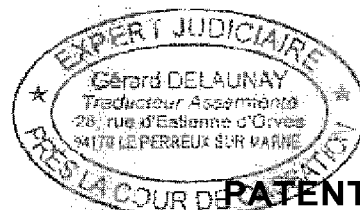
For sound performance of this operation, and to allow any modificatory or additional proceedings to be carried out subsequently, the sole shareholder appoints as *ad hoc* agent Mr Xavier de Lustrac, with address chosen as Rue de l'Ambassadeur, 78700 Conflans Sainte Honorine, and delegates all powers to him for the purposes listed below, which are for information purposes only and are not exhaustive:

- verify regular discharge of liabilities and transfer of assets,
- confirm and reiterate, in any additional notarised documents or private agreements, transfer of the properties of Saint-Gobain Abrasifs Technologie et Services (*THE COMPANY DISSOLVED*) to Saint-Gobain Abrasifs (*SOLE SHAREHOLDER*), where required, indicate designations, rectify all omissions or inaccuracies, and draw up and complete all origins of ownership rights,
- make any publications and arrangements laid down in law and regulations; if required, assist in all bailments with or without check of handwriting, and make all the necessary arrangements to ensure transfer of the property of Saint-Gobain Abrasifs Technologie et Services (*THE COMPANY DISSOLVED*) to the assets of Saint-Gobain Abrasifs (*SOLE SHAREHOLDER*),
- if need be, draw up all necessary notifications for the goods and securities transferred,
- represent the company in legal proceedings in the event of objections by creditors,
- declare either that, on expiry of the period of thirty days from publication of the notice of dissolution, the creditors have raised no objections, or that, in the event of objections arising within this period, these have been rejected in the first instance or that reimbursement of credit has been carried out or guarantees provided, in such a way that Saint-Gobain Abrasifs Technologie et Services (*THE COMPANY DISSOLVED*) thus dissolved is *ipso jure* removed from the Trade and Companies Registry in accordance with the stipulations of article 1844-5 paragraph 3 of the Civil Code,
- and, in a general sense, make all effective and necessary arrangements to take this operation to a successful conclusion.

The undersigned in the abovementioned capacity hereby confers all powers on the bearer of an original or an extract of this document with a view to making all the necessary arrangements as arising from this declaration.

Drawn up in Conflans Sainte Honorine, 27 November 2007
On seven original copies

Mr Gianni SCOTTI
Chairman-CEO



ANNEX

All redeemable available company assets transferred, described and estimated stood at 5,141,110.30 €.

Development expenditure	350,400.00
Concessions, patents and similar rights	290,991.65
Equity interests	274,000.00
Trade receivables and related accounts	3,894,077.20
Other receivables	331,641.45

All liabilities transferred, described and estimated stood at 3,589,366.58 €.

Provision for legal proceedings concerning taxation	160,593.00
Bank borrowing and payables to financial institutions	78,134.14
Miscellaneous loans and borrowing	224,176.99
Trade payables and related accounts	1,333,933.86
Tax and employees	119,514.91
Other debt	1,673,013.68

