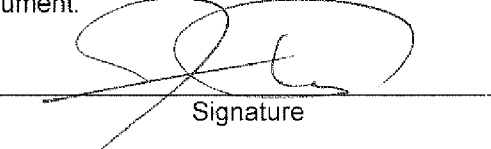


Client Code: SUTOSH.541AUS

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To the Director, U.S. Patent and Trademark Office: Please record the attached original documents or copy thereof.

<p>1. Name of conveying party(ies): (List using letters or numbers for multiple parties)</p> <p>Masayoshi Iwayama</p> <p>Additional name(s) of conveying party(ies) attached?</p> <p>() Yes (X) No</p>	<p>2. Name and address of receiving party(ies):</p> <p>Name: Kabushiki Kaisha Toshiba</p> <p>Street Address: 1-1, Shibaura 1-chome, Minato-ku</p> <p>City: Tokyo Japan</p> <p>ZIP: 105-8001</p> <p>Additional name(s) of receiving party(ies) attached?</p> <p>() Yes (X) No</p>
<p>3. Nature of conveyance:</p> <p>(X) Assignment () Security Agreement</p> <p>() Merger () Change of Name</p> <p>() Other:</p> <p>Execution Date: (List as in section 1 if multiple signatures)</p> <p>February 4, 2010</p>	<p>4. US or PCT Application number(s) or US Patent number(s):</p> <p>(X) Patent Application No.: 12/704,157</p> <p>Filing Date: February 11, 2010</p> <p>Additional numbers attached?</p> <p>() Yes (X) No</p>
<p>5. Party to whom correspondence concerning document should be mailed:</p> <p>Customer No. 20,995</p> <p>Address: Knobbe, Martens, Olson & Bear, LLP 2040 Main Street, 14th Floor Irvine, CA 92614</p> <p>Return Fax: (949) 760-9502</p> <p>Attorney's Docket No.: SUTOSH.541AUS</p>	<p>6. Total number of applications and patents involved: 1</p>
<p>7. Total fee (37 CFR 1.21(h)): \$40</p> <p>(X) Authorized to be charged to deposit account</p>	<p>8. Deposit account number: 11-1410</p> <p>Please charge this account for any additional fees which may be required, or credit any overpayment to this account.</p>
<p>9. Statement and signature.</p> <p>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.</p> <p><u>H. James Abe</u> Name of Person Signing</p> <p>61,182 Registration No.</p> <p> Signature</p> <p><u>2/11/2010</u> Date</p> <p>Total number of pages including cover sheet, attachments and document: 3</p>	

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ASSIGNMENT

DPG051660-USA-A
(09S1438)

In consideration of value received, I, having a residence as stated below above my name, the sole inventor (if only one name is listed below) or a joint inventor (if plural inventors are listed below) of an invention described in an application for United States patent entitled:

MAGNETORESISTIVE ELEMENT AND METHOD OF MANUFACTURING THE SAME

have sold and assigned and do hereby sell and assign to
KABISHIKI KAISHA TOSHIBA
a Japanese corporation, having a business address at
1-1, Shibaura 1-chome, Minato-ku, Tokyo 105-8001, Japan

its successors, assigns or nominees, hereinafter referred to as "Assignee", my entire right, title and interest in and to said invention as disclosed, shown and described in said United States patent application:

(check one) executed concurrently herewith
 executed on _____ ;
 Application No. _____ , filed _____ ;

and in and to all applications for patent and patents for invention including all divisions, reissues, continuations, substitutes and extensions thereof and all rights arising under or pursuant to any and all international agreements, treaties or laws relating to the protection of industrial property, including rights of priority, resulting from the filing of any of said applications; and I authorize and request any official whose duty is to issue patents, to issue any patent on said invention or resulting therefrom to said Assignee, and I agree that on request and without further consideration, but at the expense of said Assignee, I will communicate to said Assignee or its representatives all facts known to me respecting said invention and testify in any legal proceedings, sign all lawful papers, execute all divisional, continuing, continued prosecution, reissue, or other applications, make all rightful oaths and declarations, and generally do everything possible to aid said Assignee to obtain and enforce proper patent protection for said invention.

I hereby grant the following law firm 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.

Mr. Irfan Lateef, Knobbe, Martens, Olson & Bear LLP, 2040 Main Street, 14th Floor, Irvine, CA 92614

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[1st Inventor]

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Citizenship: Japan

Masayoshi Iwayama

Masayoshi Iwayama

Feb. 04 2010

Date: