DECLARATION AND POWER OF ATTORNEY

PATENT (U.S.A.)
KODA & ANDROUA
ATTORNEY'S DOCKET NO. 172A 3560

I declare that:

1. The addresses and citizenships of the inventors, if any, are stated below next to my name.

2. I, the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject-matter which is claimed and for which a patent is sought on the invention entitled COMPOSITE WAVE PLATE, the specification of which is attached hereto unless the following box is checked:

- was filed on 04/15/04 as United States Application Number or PCT International Application Number 10/825,805 and was amended on (if applicable).

3. I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above.

4. I acknowledge the duty to disclose information which is material to patentability as defined in 37 CFR § 1.56.

5. I hereby claim foreign priority benefits under 35 U.S.C § 119(a) or § 365(b) of any foreign application(s) for patent or inventor's certificate, or § 365(a) of any PCT International application which designated at least one country other than the United States, listed below and have also identified below, by checking the appropriate line, any foreign application for patent or inventor's certificate, or PCT International application having a filing date before that of the application on which priority is claimed.

<table>
<thead>
<tr>
<th>COUNTRY</th>
<th>APPLICATION NUMBER</th>
<th>DATE OF FILING</th>
<th>PRIORITY CLAIMED</th>
</tr>
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<tr>
<td>Japan</td>
<td>2003-111083</td>
<td>04/16/2003</td>
<td>YES X NO</td>
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6. I hereby claim the benefit under 35 U.S.C § 119(e) of any United States provisional application(s) listed below.

<table>
<thead>
<tr>
<th>APPLICATION NUMBER</th>
<th>FILING DATE</th>
<th>STATUS - PATENTED, PENDING, ABANDONED</th>
</tr>
</thead>
</table>

7. I hereby claim the benefit under 35 U.S.C § 120 of any United States application(s), or § 365(c) of any PCT International application designating the United States, or any foreign application designated by, and, to the extent the subject matter of each of the claims of this application is not disclosed in the prior United States or PCT International application, in the manner provided by the first paragraph of 35 U.S.C. § 112, I acknowledge the duty to disclose information which is material to patentability as defined in 37 CFR § 1.56 which became available between the filing date of the prior application and the national or PCT International filing date of this application.

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POWER OF ATTORNEY: As a named inventor, I hereby appoint the following attorney(s) to prosecute this application and transact all business in the Patent and Trademark Office connected herewith.

WILLIAM L. ANDROUA, REG. NO. 27,177; HENRY KODA, Reg. No. 27,729

SEND ALL CORRESPONDENCE TO:
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DIRECT TELEPHONE CALLS TO:
KODA & ANDROUA
(310) 277-1391

I further declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements and the like may jeopardize the validity of the application or any patent issued thereon.

SIGNATURE OF INVENTOR 201

Masayuki OOTO

DATE: July 13, 2004

SIGNATURE OF INVENTOR 202

DATE

SIGNATURE OF INVENTOR 203

DATE

SIGNATURE OF INVENTOR 204

DATE

□ Additional inventors are named on separate Declarations attached hereto.