I hereby certify that this correspondence is being deposited with the U.S. Postal Service as Express Mail, Airbill No. EL 913 978 917 US, in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313 1450, on the date shown below.

Dated: November 2, 2005 Signature:

Docket No.: IIW-046

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

(Anthony) Laurentano)

In re Patent Application of:

Daishi Igarashi et al.

Application No.: NEW APPLICATION

Confirmation No.:

Filed: CONCURRENTLY HEREWITH

Art Unit: N/A

For: FUEL CELL SYSTEM AND METHOD OF

CONTROLLING IDLE STOP OF THE FUEL

CELL SYSTEM

Examiner: Not Yet Assigned

FIRST PRELIMINARY AMENDMENT

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

Prior to examination on the merits, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 8 of this paper.