

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Patent of:	Marash et al.
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Appl. Serial No.:	09/252,874
Filing Date:	February 18, 1999
Title:	System, Method and Apparatus for Cancelling Noise

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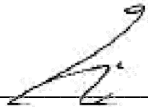
**PETITIONER'S POWER OF ATTORNEY IN POST GRANT PROCEEDINGS  
BEFORE THE PATENT TRIAL AND APPEAL BOARD**

Petitioner, Waves Audio Ltd., hereby appoints the following practitioners as its attorneys to transact all business in the United States Patent & Trademark Office associated with any inter partes review, covered business method review, post grant review, or other review proceedings before the Patent Trial and Appeal Board of the above-captioned patent:

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I have the authority to execute this document on behalf of Waves Audio, Ltd.

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