

IN THE UNITED STATES PATENT AND TRADEMARK OFFTCE

In re the Registration of:

Denon Ltd. (formerly Nippon Columbia Co., Ltd .)

Registration No.: 2,176,147

Registered: July 28, 1 998

Attorney Docket No.: 104612

Mark : DENON

POWER OF ATTORNEY

DESIGNATION OF DOMESTIC REPRESENTATIVE

Commissioner for Trademarks
2900 Crystal Drive
Arlington, Virginia 22202-3513

Madam :

COMES NOW the above-identified Owner and cancelling all previous Powers of Attorney, hereby appoints James A. Oliff, William P. Berridge, Kirk M. Hudson, Thomas J. Pardini, Edward P. Walker, Robert A. Miller, Mario A. Costantino, Michael S. Culver, Stephen J. Roe, Joel S. Armstrong, Paul Tsou, William J. Utermohlen and Christopher W. Brown, each a member of the bar of the Commonwealth of Virginia, and Richard E. Rice, a member of the bar of the State of Maryland and John W. O'Meara, a member of the bar of the State of Connecticut, all with offices at OLIFF & BERRIDGE, PLC, 277 South Washington Street, Suite 500, Alexandria, Virginia 22314, its attorneys to transact all business in the Patent and Trademark Office in connection with the above-identified registration and to represent the Owner in all proceedings affecting the mark which may arise in the Patent and Trademark Office.

OLIFF & BERRIDGE, PLC, whose postal address is P.O. Box 19928, Alexandria, Virginia 22320, is hereby designated Owner's domestic representative upon whom notices or process in proceedings affecting the mark may be served.

By: Teruo Kobayashi

Name: Teruo, KOBAYASHI
Manager of the department of intellectual
property

Date: March 18, 2002

**SUPPORTING DOCUMENTATION FOR TRADEMARK
CHANGE OF NAME DOCUMENTS IS**

NO LONGER REQUIRED

UNDER THE

TRADEMARK LAW TREATY ACT

EFFECTIVE

OCTOBER 30, 1999