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**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE
BEFORE THE TRADEMARK TRIAL AND APPEAL BOARD**

In re : Absolute Tobacco, Inc.
Serial No. : 78/145,986
Filed : July 21, 2002
Trademark : **COSMO**
Published : February 4, 2003
Our Ref : 7/3815-1041


04-21-2003
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Assistant Commissioner for Trademarks
2900 Crystal Drive
Arlington, Virginia 22202-3513
Attn: Box TTAB -- NO FEE


**SECOND REQUEST FOR EXTENSION OF TIME
TO FILE NOTICE OF OPPOSITION**

Potential Opposers, Hearst Communications, Inc. and Hearst Magazines Property, by their attorneys Ostrolenk, Faber, Gerb & Soffen, LLP, hereby requests a further thirty (30) day extension of time, until May 31, 2003, for filing a Notice of Opposition against the above application. This will be the 120th day following the date of publication. This extension is necessary to allow potential Opposer time to consult with its attorneys and determine whether an opposition is warranted. This request is submitted in triplicate.

Dated: New York, New York
April 17, 2003

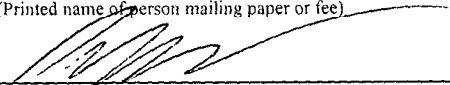
Respectfully submitted,

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Date of Deposit: April 17, 2003



I hereby certify that this paper or fee is being deposited with the United States Postal Service "Express Mail Post Office to Addressee" service under 37 CFR 1.10 on the date indicated above and is addressed to the Assistant Commissioner for Trademarks, 2900 Crystal Drive, Arlington, Virginia 22202-3513.

Andrew V. Galway
Peter S. Sloane

Peter S. Sloane
(Printed name of person mailing paper or fee)

(Signature)

OSTROLENK, FABER, GERB & SOFFEN, LLP
1180 Avenue of the Americas
New York, New York 10036-8403
Tel: (212) 382-0700

Attorneys for Potential Opposers